



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: James Sideris  
DOCKET NO.: 20-20849.001-R-1  
PARCEL NO.: 23-14-405-056-0000

The parties of record before the Property Tax Appeal Board are James Sideris, the appellant, by Kevin Fanning, Attorney at Law of Fanning Law, LLC in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$4,095  
**IMPR.:** \$21,217  
**TOTAL:** \$25,312

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a two-story dwelling of masonry exterior construction containing 2,597 square feet of living area. The dwelling is approximately 42 years old. Features of the home include an unfinished partial basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached two-car garage. The property has a 6,553 square foot site located in Palos Hills, Palos Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-78 properties with homes of frame and masonry exterior construction that range in size from 2,491 to 3,348 square feet of living area. The dwellings range in age from 32 to 47 years old. Two comparables have crawl space foundations and two

comparables have unfinished partial basements. Each property has central air conditioning, one to four bathrooms, and a two-car attached garage. Three comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from approximately .3 to 1.1 miles from the subject property. Their improvement assessments range from \$10,491 to \$27,256 or from \$4.21 to \$8.26 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$14,473.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,312. The subject property has an improvement assessment of \$21,217 or \$8.17 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,282 to 2,380 square feet of living area. The homes are either 42 or 43 years old. Each comparable has an unfinished full or partial basement, one fireplace, 2 or 2½ bathrooms, and a two-car garage. One comparable has central air conditioning. These properties have the same classification code and neighborhood code as the subject property. The board of review indicated the comparables are within the same block as the subject property. Their improvement assessments range from \$22,398 to \$23,161 or from \$9.57 to \$10.09 per square foot of living area.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject dwelling in size than are the comparables submitted by the appellant. Board of review comparables #1, #2 and #4 have no central air conditioning, unlike the subject property, indicating these properties would require upward adjustments to make them more similar to the subject property. Nevertheless, the board of review comparables have improvement assessments that range from \$22,398 to \$23,161 or from \$9.57 to \$10.09 per square foot of living area. The subject's improvement assessment of \$21,217 or \$8.17 per square foot of living area falls below the range established by the best comparables in this record. Although the appellant's comparable #1 is similar to the subject dwelling in size, this property has no fireplace and a crawl space foundation, unlike the subject's one fireplace and partial basement, and the improvement assessment is an outlier, significantly below the assessments of the other comparables in the record. Due to these differences, appellant's comparable #1 is given little weight. The three remaining comparables submitted by the appellant are less similar to the subject dwelling in size than the board of review comparables and appellant's comparable #3 has a crawl space foundation, inferior to the subject's partial basement. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the

subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

July 16, 2024



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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