



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

APPELLANT: Angie Tsagaris
DOCKET NO.: 20-26279.001-R-1
PARCEL NO.: 13-18-104-048-0000

The parties of record before the Property Tax Appeal Board are Angie Tsagaris, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge, 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: \$5,500
IMPR.: \$32,163
TOTAL: \$37,663

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 multi-family building of masonry exterior construction containing 3,302 square feet of living area. The building is approximately 48 years old. Features of the building include a full basement with an apartment and a two-car garage.¹ The property has a 4,783 square foot site located in Harwood Heights, Norwood Park Township, Cook County. The subject is classified as a class 2-11 apartment building 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 five equity comparables composed of class 2-11 properties of masonry exterior construction that range in

¹ The appellant described the building as having 3 bathrooms while the board of review described the building as having 3 full bathrooms and 2 half-bathrooms.

size from 3,552 to 4,214 square feet of living area. The buildings range in age from 50 to 57 years old. Each property has a full basement finished with either an apartment or a formal recreation room. Three comparables have from a 2-car to a 3 car garage and each property has either 3 or 6 bathrooms. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$32,019 to \$37,806 or from \$8.96 to \$9.02 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$29,679.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,663. The subject property has an improvement assessment of \$32,163 or \$9.74 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables composed of class 2-11 properties improved with two-story buildings of masonry exterior construction with either 3,296 or 3,622 square feet of living area. The buildings are either 56 or 60 years old. Each comparable has a full or partial basement with either an apartment or a formal recreation room. The comparables have a 1.5-car, 2-car, or a 3-car garage. The properties have either 2 or 3 full bathrooms and three comparables have an additional 1 or 2 half-bathrooms. One comparable has central air conditioning and three fireplaces. These properties have the same neighborhood code as the subject. Their improvement assessments range from \$32,235 to \$35,331 or either \$9.75 or \$9.78 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 parties submitted information on nine equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #1, #3, and #4 due to differences from the subject building in size being from approximately 18% to 28% larger than the subject. Additionally, appellant's comparable #3 has no garage, dissimilar to the subject, which further detracts from the weight that can be given this property. The Board gives less weight to appellant's comparable #2 due to differences from the subject in bathroom count and the fact this property has no garage, unlike the subject property that has a detached two-car garage. The Board gives less weight to board of review comparable #2 as this property has central air conditioning and three fireplaces, features the subject does not have. The Board finds the best evidence of assessment equity to be appellant's comparable #5 along with board of review comparables #1, #3 and #4, which are most similar to the subject in size and features but are approximately 8 or 9 years older than the subject indicating that an upward adjustment for age may be appropriate. These comparables have improvement assessments that range from \$32,286 to \$35,331 or \$8.96 and \$9.75 per square foot of living area. The subject's improvement assessment of \$32,163 or \$9.74 per square foot of living area falls below the best comparables in

this record on an overall basis but is bracketed by the comparables on a per square foot of living area basis. 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



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: _____

August 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Angie Tsagaris, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602