



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

APPELLANT: Paul Giannopoulos
DOCKET NO.: 20-31515.001-R-1 through 20-31515.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Paul Giannopoulos, the appellant, by attorney Kevin Fanning 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 ***a reduction*** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-31515.001-R-1	18-06-218-025-0000	6,650	58,068	\$64,718
20-31515.002-R-1	18-06-218-026-0000	1,662	0	\$1,662

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 consists of two parcels identified as property index numbers (PINs) 18-06-218-025-0000 and 18-06-218-026-0000, where PIN -025 is an improved parcel and PIN -026 is a vacant parcel.¹ The improved parcel consists of a two-story dwelling of stucco exterior construction with 3,226 square feet of living area. The dwelling is approximately 114 years old. Features of the home include a full unfinished basement, central air conditioning and a 2.5-car garage. The subject's two parcels have a combined total site size of approximately 9,500 square feet. The property is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the best description of the subject property was provided by the appellant.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted information on four comparables that have the same assessment neighborhood code as the subject property and are located within .5 of a mile from the subject property. The comparables are class 2-06 properties that are improved with two-story² dwellings of stucco exterior construction ranging in size from 2,594 to 4,522 square feet of living area. The dwellings are 93 or 107 years old. The comparables each have a full basement, one of which has finished area. Each comparable has a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$43,386 to \$81,228 or from \$16.05 to \$17.96 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$55,261 or \$17.13 per square foot of living area.

The appellant also submitted a copy of the decision of the board of review for each of the parcels under appeal. Combining the assessments for the two parcels under appeal, the subject has a total assessment of \$75,306. The subject has an improvement assessment of \$66,994 or \$20.77 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" providing assessment information on only one parcel under appeal.³

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject, two of which are located within ¼ of a mile from the subject property. The comparables are class 2-06 properties that are improved with two-story dwellings of stucco exterior construction ranging in size from 2,448 to 2,735 square feet of living area. The dwellings range in age from 81 to 100 years old. Comparable #4 has a concrete slab foundation and three comparables each have a full or partial basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and either a 1.5-car, a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$54,659 to \$61,239 or from \$21.41 to \$24.15 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the evidence submitted by the board of review. Counsel argued that the board of review evidence did not include information regarding PIN 18-06-218-026-000 and all comparables selected were compiled and analyzed for only one of the subject's PINs. Counsel also noted differences in bathroom count, building size, finished basement area, heating and other improvements. Counsel argued that the board of review failed to include assessment information for PIN -026, therefore the PTAB should place no weight on the board of review's evidence.

Conclusion of Law

² The appellant's photographic evidence depicts each comparable with a two-story dwelling.

³ The board of review did not include the land assessment or site size of the vacant parcel identified as PIN 18-06-218-026-0000.

The taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the appellant's argument that no weight should be given to evidence submitted by the board of review, due to the lack of assessment information for the subject's PIN -026 is without merit. The Board finds the appellant did not contest the subject's land assessment, therefore the lack of assessment information for this vacant land parcel will not impact the Board's decision with respect to the subject's improvement assessment in this appeal.

The record contains eight suggested equity comparables for the board's consideration. The Board has given less weight to the appellant's comparables #2, #3 and #4, as well as board of review comparables #1 and #2 due to differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be appellant's comparable #1, along with board of review comparables #3 and #4, which are similar to the subject in location and overall, more similar to the subject in dwelling size and design. However, the Board finds the comparables have varying degrees of similarity when compared to the subject in age, foundation type and/or features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these three comparables have improvement assessments ranging from \$52,681 to \$59,155 or from \$16.05 to \$21.65 per square foot of living area. The subject's improvement assessment of \$66,994 or \$20.77 per square foot of living area falls above the range established by the best comparables in this record in terms of total improvement assessment but within the range on a per square foot basis. However, after considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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: June 18, 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

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