



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

APPELLANT: Nikolaos Manousopoulos
DOCKET NO.: 20-43740.001-R-1
PARCEL NO.: 30-17-309-021-0000

The parties of record before the Property Tax Appeal Board are Nikolaos Manousopoulos, 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: \$1,638
IMPR.: \$5,075
TOTAL: \$6,713

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 a 1-story dwelling of frame exterior construction with 1,056 square feet of living area. The dwelling is approximately 95 years old. Features of the home include a full unfinished basement and a 1.5-car garage. The property has an approximately 4,680 square foot site and is located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and lack of assessment uniformity regarding the improvement as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on four comparable sales that have the same assessment neighborhood code as the subject. The

comparables have sites that range in size from 4,680 to 4,800 square feet of land area. The comparables are class 2-03 properties that are improved with dwellings of frame or masonry exterior construction ranging in size from 1,032 to 1,250 square feet of living area. The dwellings are 69 to 95 years old. The comparables each have a full basement, two of which have finished area. Comparable #2 has central air conditioning, comparable #3 has a fireplace and each comparable has a 1.5-car or a 2-car garage. The comparables sold from May 2018 to August 2019 for prices ranging from \$23,000 to \$43,800 or from \$20.83 to \$38.76 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted information on seven comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-03 properties that are improved with 1-story or 1.5-story¹ dwellings ranging in size from 1,044 to 1,147 square feet of living area. The dwellings are 71 to 103 years old. The comparables each have a full unfinished basement, two comparables have central air conditioning, two comparables each have a fireplace and each comparable has a 1-car to a 3-car garage. The comparables have improvement assessments ranging from \$861 to \$4,235 or from \$0.78 to \$3.97 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$3,387 which would reflect a total market value of \$33,870 or \$32.07 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The requested reduced improvement assessment of \$1,749 would reflect an assessment of \$1.66 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,713. The subject's assessment reflects a market value of \$67,130 or \$63.57 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject property has an improvement assessment of \$5,075 or \$4.81 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties with both sales and equity data. The comparables each have the same assessment neighborhood code as the subject. The comparables have sites that contain either 4,575 or 4,680 square feet of land area. The comparables are class 2-03 properties that are improved with 1-story dwellings of frame or masonry exterior construction ranging in size from 1,042 to 1,056 square feet of living area. The dwellings are 66 to 100 years old. The comparables each have a full unfinished basement, two comparables have central air conditioning and two comparables each have a 1-car or a 1.5-car garage. Comparable #3 has a fireplace. The comparables sold from November 2018 to April 2020 for prices ranging from \$73,907 to \$80,000 or from \$70.86 to \$75.76 per square foot of living area, including land. The comparables have improvement assessments ranging from \$4,425 to \$6,417 or from \$4.19 to \$6.08 per square foot of living area.

¹ The photographic evidence provided by the appellant depicts comparables #1 and #2 with 1.5-story designs and comparables #3 through #7 with 1-story designs.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends, in part, that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 a total of eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #3 which appears to be an outlier due to its considerably lower sale price of \$23,000 or \$20.83 per square foot of living area when compared to the other sales in the record. The Board has given less weight to the appellant's comparable sale #1 and board of review comparable sale #1 which have sale dates that occurred in 2018, less proximate in time to the January 1, 2020 assessment date than the sale dates of the remaining comparables in the record. The Board has also given less weight to the appellant's comparables #2 and #3, as well as board of review comparable #2 which differ from the subject in age or dwelling size.

The Board finds the best evidence of market value to be board of review comparable sales #3 and #4, which are similar to the subject in location, dwelling size, design, age and some features. These two comparables sold in January 2019 and April 2020 for prices of \$75,000 and \$80,000 or for \$71.02 and \$75.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$67,130 or \$63.57 per square foot of living area, including land, which falls below the two best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

Additionally, the taxpayer contends assessment inequity as another 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 a total of eleven equity comparables for the Board's consideration. The Board has given reduced weight to appellant's comparable #5, as well as board of review comparable #2 due to their newer dwelling age when compared to the subject. The Board has also given less weight to the appellant's comparable #7 which appears to be an outlier due to its

considerably lower improvement assessment of \$861 or \$0.78 per square foot of living area when compared to the remaining comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3, #4 and #6, along with board of review comparables #1, #3 and #4, which are similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments ranging from \$2,814 to \$6,417 or from \$2.60 to \$6.08 per square foot of living area. The subject's improvement assessment of \$5,075 or \$4.81 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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.

In conclusion, having examined the entire record, the Board finds that no change in the subject's assessment is warranted based either upon grounds of overvaluation or assessment inequity.

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

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