



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

APPELLANT: Chris Kyriakopoulos
DOCKET NO.: 20-46120.001-R-1
PARCEL NO.: 10-20-102-005-0000

The parties of record before the Property Tax Appeal Board are Chris Kyriakopoulos, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$8,019
IMPR.: \$22,441
TOTAL: \$30,460

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 2-story building of stucco exterior construction with 2,304 square feet of building area. The building is approximately 98 years old. Features include a basement and a 1-car garage.¹ The property has an 8,910 square foot site and is located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The appellant's appraiser inconsistently reported the subject as both having and lacking central air conditioning, and selected comparables without central air conditioning for which no adjustments were made, indicating the subject also lacks central air conditioning. The board of review reported the subject lacks central air conditioning. Moreover, the appellant's appraiser inconsistently reported the subject as having a 2-car garage and lacking a garage and selected comparables each having a 2-car garage for which a downward adjustment was made. The board of review reported the subject has a 1-car garage. Given the inconsistencies in the appraisal, the Board finds the subject lacks central air conditioning and has a 1-car garage as reported by the board of review.

The appellant indicated both overvaluation and a contention of law as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$300,000 as of January 1, 2020. The appraisal was prepared by Peter Soukoulis, a certified general real estate appraiser, for ad valorem tax purposes. The appraiser described the subject as a "Two Flat" building.

Under the sales comparison approach, the appraiser selected three comparable sales located within 0.30 of a mile from the subject. The parcels range in size from 4,154 to 6,200 square feet of land area and are improved with "Two Flat" or "Three Flat" buildings of frame exterior construction ranging in size from 1,125 to 2,483 square feet of building area. The buildings range in age from 91 to 104 years old. Each comparable has a basement, one of which has finished area, and a 2-car garage. The comparables sold from October 2017 to June 2018 for prices ranging from \$192,500 to \$375,000 or from \$151.03 to \$171.11 per square foot of building area, including land. The appraiser made adjustments to the comparables for differences from the subject in building size, room count, basement finish, and garage amenity to arrive at adjusted prices ranging from \$217,700 to \$358,400.

The appraiser did not develop the cost or income approaches to value. Based on the sales comparison approach, the appraiser concluded a value for the subject of \$300,000 as of January 1, 2020.

In support of the contention of law argument, the appellant submitted a brief arguing that the county applied a negative COVID-19 adjustment to all residential property in the county based on neighborhood code. The appellant presented exhibits depicting this adjustment methodology. The appellant contended a negative COVID-19 adjustment should be applied to the appraised value conclusion for uniformity with other properties that received such an adjustment. The appellant asserted the subject's appraised market value should be reduced by 10.36%, the applicable adjustment for the subject's neighborhood, to arrive at a reduced value for the subject of \$268,920 and a reduced assessment of \$26,892.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$26,892.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,460. The subject's assessment reflects a market value of \$304,600 or \$132.20 per square foot of building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.25 of a mile from the subject. Comparables #1 and #2 are the same properties as appraisal sales #3 and #2, however, the board of review reported a different sale for comparable #2. The parcels range in size from 4,650 to 6,200 square feet of land area and are improved with 2-story, class 2-11 buildings of frame or masonry exterior construction ranging in size from 1,984 to 4,093 square feet of building area. The buildings range in age from 16 to 118 years old. Each comparable has a basement, two of which have finished area, and a 2-car garage. Two comparables are reported to have central air

conditioning.² The comparables sold from October 2017 to May 2019 for prices ranging from \$328,000 to \$670,000 or from \$151.03 to \$165.32 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the negative COVID-19 adjustment should be applied to maintain uniformity. The appellant contended the board of review presented unadjusted sales data and did not contest the adjustments made by the appellant's appraiser. The appellant asserted the board of review's comparables are superior to the subject in bathroom count, basement, heating, garage, room count, air conditioning, construction, age, and/or building size.³

Conclusion of Law

As a preliminary matter, the appellant requests that the Board grant it additional relief based on the COVID-19 pandemic. The Board distinguishes between a request for relief just because the pandemic occurred ("COVID Relief") and a request based on the pandemic's effect on market conditions or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred, not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property's assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property's assessment.

As an administrative agency, the Board only has the authority that the General Assembly confers on it by statute. Spiel v. Property Tax Appeal Bd., 309 Ill. App. 3d 373, 378 (2d Dist. 1999). Consequently, to the extent that the Board acts outside its statutory authority, it acts without jurisdiction. See Bd. of Educ. of City of Chicago v. Bd. of Trustees of Pub. Sch. Teachers' Pension & Ret. Fund of Chicago, 395 Ill. App. 3d 735, 739–40 (1st Dist. 2009). The Board has no statutory authority to reduce assessments solely because the pandemic occurred (i.e., to grant "COVID Relief"). However, if an appellant presents evidence demonstrating the pandemic resulted in or contributed to a reduction in the subject property's assessment, that may serve as the basis for a reduction. In this appeal, the Board finds the appellant has not demonstrated the pandemic resulted in or contributed to a reduction in the subject's assessment.

The appellant also contends 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 record contains an appraisal submitted by the appellant and three comparable sales presented by the board of review. The Board gave less weight to the appraised value conclusion due to inconsistencies in the appraisal report regarding the features and amenities of the subject and the

² The Board notes the board of review reported its comparable #2, which is common to the appraisal, has central air conditioning whereas the appraiser reported this property lacks central air conditioning. The board of review and the appraiser also reported different ages for this property.

³ The Board notes the appellant did not recognize that two of the board of review's comparables are common to the appellant's appraisal in asserting their differences from the subject.

comparables, which calls into question the appraiser's adjustments to the comparables. Furthermore, although the appraiser reported the subject is an income-producing property ("Two Flat"), the appraiser did not develop the income approach. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board shall instead consider the raw sales data presented by the parties.

The record contains a total of five comparable sales, with one common sale and one property that sold twice, for the Board's consideration. The Board gives less weight to appraisal sale #1 and the board of review's comparable #3, due to substantial differences from the subject in building size and/or age.

The Board finds the best evidence of market value to be appraisal sale #2, appraisal sale #3/board of review's comparable #1 and the board of review's comparable #2, which are more similar to the subject in dwelling size, age, location, and some features, although these comparables have smaller sites and larger garages than the subject, one comparable has central air conditioning unlike the subject, and one comparable has finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices of \$328,000 and \$375,000 or \$165.32 and \$151.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$304,600 or \$132.20 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. Based on this evidence the Board finds a reduction in the subject's assessment for overvaluation 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: _____

September 17, 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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