



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

APPELLANT: Chris Kyriakopoulos
DOCKET NO.: 20-46130.001-R-1
PARCEL NO.: 10-15-312-003-0000

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 **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:

LAND: \$3,703
IMPR.: \$21,797
TOTAL: \$25,500

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 multi-level dwelling of masonry exterior construction with 1,739 square feet of living area. The dwelling is approximately 58 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 1-car garage. The property has a 4,489 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant indicated overvaluation, assessment inequity concerning the improvement, 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 \$255,000 as of January 1, 2020. The appraisal was prepared by Peter Soukoulis, a certified general real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected three comparable sales located within 0.84 of a mile from the subject. The parcels range in size from 3,690 to 8,470 square feet of land area and are improved with split-level homes of brick exterior construction ranging in size from 1,618 to 2,169 square feet of living area. The dwellings are 63 or 65 years old. Each home has a basement with finished area, central air conditioning, and a 1-car or a 2-car garage. The comparables sold from April 2018 to September 2019 for prices ranging from \$237,500 to \$275,000 or from \$126.79 to \$146.79 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject such as dwelling size and garage size to arrive at adjusted prices ranging from \$240,200 to \$264,300. Based on this analysis, the appraiser concluded a value for the subject of \$255,000 as of January 1, 2020.

In support of the assessment inequity argument, the appellant submitted information on three comparables located within the same assessment neighborhood code as the subject. The comparables are improved with multi-level homes of masonry or frame and masonry exterior construction ranging in size from 1,760 to 1,810 square feet of living area. The dwellings are 50 or 57 years old. Each home has a basement with finished area, central air conditioning, and a 2-car garage. One home has a fireplace. The comparables have improvement assessments ranging from \$24,496 to \$25,808 or from \$13.92 to \$14.37 per square foot of living area.

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 9.3%, the applicable adjustment for the subject's neighborhood, to arrive at a reduced value for the subject of \$231,280 and a reduced assessment of \$23,128.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$23,128.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,445. The subject's assessment reflects a market value of \$304,450 or \$175.07 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 has an improvement assessment of \$26,742 or \$15.38 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.25 of a mile from the subject. The parcels range in size from 5,400 to 7,452 square feet of land area and are improved with multi-level, class 2-34 homes of masonry exterior construction ranging in size from 1,349 to 1,853 square feet of living area. The dwellings range in age from 56 to 61 years old. Each home has a basement with finished area and central air conditioning. One home has a fireplace and two homes each have a 1-car or a 2-car garage. The comparables sold from May 2017 to October 2020 for prices ranging from \$312,000 to \$547,350 or from \$231.28 to \$295.39 per square foot of living area,

including land. The comparables have improvement assessments ranging from \$26,229 to \$28,895 or from \$15.59 to \$20.51 per square foot of living area. 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 site size, room count, and/or garage.

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

The record contains an appraisal presented by the appellant and four comparable sales presented by the board of review. The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser selected comparables that are relatively similar to the subject in dwelling size, location, age, site size, and features and made appropriate adjustments to the comparables for differences from the subject. The Board finds the subject property had a market value of \$255,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2).

The appellant also 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 no further reduction in the subject's assessment is warranted.

The record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #2, and #4, due to substantial differences from the subject in dwelling size. The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparable #3, which are more similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments ranging from \$24,496 to \$28,895 or from \$13.92 to \$15.59 per square foot of living area. The subject has an improvement assessment of \$21,797 or \$12.53 per square foot of living area, as reduced herein, which falls below the range established by the best comparables in this record. Based on this record, the Board finds no further reduction 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: _____

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

AGENCY

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

APPELLANT

Chris Kyriakopoulos, by attorney:
Stephanie Park
Park & Longstreet, P.C.
1620 W Colonial Pkwy.
Inverness, IL 60067

COUNTY

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