



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

APPELLANT: Theodora Bourloukas
DOCKET NO.: 20-46792.001-R-1
PARCEL NO.: 10-18-307-030-0000

The parties of record before the Property Tax Appeal Board are Theodora Bourloukas, 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: \$4,716
IMPR.: \$19,956
TOTAL: \$24,672

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 one-story dwelling of masonry exterior construction with 1,013 square feet of living area. The dwelling is approximately 65 years old. Features include a full basement with a formal recreation room and a two-car garage. The property has a 5,896 square foot site and is located in Morton Grove, Niles 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 assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables located in the same assigned neighborhood code as the subject and within .17 of a mile from the subject. The appellant also submitted property characteristics sheets for the subject and comparables. The comparables consist of class 2-03, either 1-story or 1.5-story

dwelling of masonry or frame and masonry exterior construction that range in age from 62 to 66 years old. The dwellings range in size from 1,003 to 1,762 square feet of living area. Each comparable has a full basement, three of which have recreation rooms. Four homes have central air conditioning and each comparable has from a one-car to a two-car garage. The comparables have improvement assessments ranging from \$17,745 to \$27,319 or from \$13.90 to \$18.20 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$17,160 or \$16.94 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 \$24,672. The subject property has an improvement assessment of \$19,956 or \$19.70 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code and subarea of the subject. The comparables consist of class 2-03 one-story dwellings of masonry exterior construction of either 64 or 65 years old. The dwellings contain either 1,002 or 1,018 square feet of living area. Each comparable has a basement, two of which have formal recreation rooms. Three comparables have central air conditioning and each comparable has a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$20,381 to \$22,240 or from \$20.34 to \$21.85 per square foot of living area.

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

Conclusion of Law

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 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 to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #4 through #7 as well as board of review comparables #1 and #3 due to differences in design, dwelling size and/or unfinished basement area when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 along with board of review comparables #2 and #4, each of which are similar to the subject in design, age, dwelling size and featuring a formal recreation room in the basement. The Board further recognizes that adjustments to the comparables are necessary for air conditioning amenities and/or garage size to make the properties more equivalent to the subject. These comparables have improvement assessments ranging from \$18,255 to \$22,240 or from \$18.02 to

\$21.85 per square foot of living area. The subject's improvement assessment of \$19,956 or \$19.70 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 appropriate 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.

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

AGENCY

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

APPELLANT

Theodora Bourloulkas, 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