



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

APPELLANT: Theodora Bourloukas
DOCKET NO.: 20-46793.001-R-1
PARCEL NO.: 10-23-316-056-0000

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: \$4,966
IMPR.: \$20,715
TOTAL: \$25,681

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 1,025 square feet of living area. The dwelling is approximately 64 years old. Features include a full basement with a formal recreation room, central air conditioning, 1.5-bathrooms and a one-car garage. The property has a 5,228 square foot site and is located in Skokie, 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 five equity comparables located in the same assigned neighborhood code as the subject and within .04 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 one-story dwellings of masonry

or frame and masonry exterior construction that are either 60 or 64 years old. The dwellings range in size from 1,025 to 1,330 square feet of living area. Each comparable has a full basement, two of which have recreation rooms. Four homes have central air conditioning and each comparable has a two-car garage. Each comparable has either one or two full bathrooms. The comparables have improvement assessments ranging from \$17,681 to \$21,108 or from \$15.31 to \$19.02 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$17,814 or \$17.38 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 \$25,681. The subject property has an improvement assessment of \$20,715 or \$20.21 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 the same block as the subject. The comparables consist of class 2-03 one-story dwellings of masonry exterior construction of either 60 or 61 years old. The dwellings range in size from 1,006 to 1,068 square feet of living area. Each comparable has a full basement, two of which have formal recreation rooms. Three comparables have central air conditioning, three comparables have a full bathroom and comparable #4 has 1.5 bathrooms. Each comparable has either 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 nine 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 and #5 due to differences in dwelling size when compared to the subject. The Board has given reduced weight to appellant's comparables #2 and #3 as well as board of review comparables #3 and #4 due to the lack of finished basement area, which is a feature of the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 along with board of review comparables #1 and #2 which are identical to the subject in design, basement type and some features. Upward adjustments are necessary to these three best

comparables for inferior bathroom count when compared to the subject along with downward adjustments for superior garage size when compared to the subject's one-car garage in order to make these properties more equivalent to the subject. Board of review comparable #1 also necessitates an upward adjustment for lack of central air conditioning, a feature of the subject dwelling. The three best comparables have improvement assessments ranging from \$19,492 to \$21,881 or from \$19.02 to \$21.75 per square foot of living area. The subject's improvement assessment of \$20,715 or \$20.21 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot basis. 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

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