



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

APPELLANT: Haralabos Lattas
DOCKET NO.: 20-49115.001-R-1
PARCEL NO.: 24-16-310-020-0000

The parties of record before the Property Tax Appeal Board are Haralabos Lattas, 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: \$5,940
IMPR.: \$26,194
TOTAL: \$32,134

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 dwelling of frame and masonry construction with 3,442 square feet of living area. The dwelling is 22 years old. Features of the home include a full basement, central air conditioning, a fireplace and a 2-car garage. The property has a 7,425 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2019 tax year should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-44247.

In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$31,150 based on the evidence submitted by the parties. The appellant's attorney asserted that tax years 2019 and 2020 are within the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,134. The subject's assessment reflects a market value of \$321,340 or \$93.36 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties located on the same block and within the same neighborhood code as the subject. The comparables are improved with 2-story dwellings of frame and masonry construction with 3,436 or 3,442 square feet of living area. The dwellings are either 19 or 22 years old. The comparables have unfinished full basements, central air conditioning, a fireplace and a 2-car garage. Three of the comparables sold from October 2018 to December 2020 for prices ranging from \$1 to \$430,000 or from \$0 to 124.93 per square foot of living area, land included. The board of review argued the subject is not entitled to a rollover, as tax year 2020 is the first year of the General Assessment Cycle for Worth Township. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2019 tax year should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2019 tax year should not be carried forward to the tax year 2020, as tax year 2020 is the first year of the General Assessment Cycle for Worth Township.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the best evidence of market value to be the board of review's comparable sales #1 and #2, even though sale #1 occurred greater than 14 months prior to the January 1, 2020

assessment date at issue. These comparables are nearly identical to the subject and sold for prices of \$380,000 and \$430,000 or \$110.40 and \$124.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$321,340 or \$93.36 per square foot of living area, including land, which is below the market values of the best comparable sales in this record. The Board gave less weight to the board of review's remaining comparables, due to either their sale price being \$1 or the lack of sales data necessary when responding to the overvaluation argument brought by the appellant. The Based on this evidence the Board finds 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



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: March 18, 2025



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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