



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

APPELLANT: Paul Bratsos
DOCKET NO.: 21-23440.001-R-1
PARCEL NO.: 27-10-415-006-1003

The parties of record before the Property Tax Appeal Board are Paul Bratsos, 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: \$821
IMPR.: \$9,464
TOTAL: \$10,285

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 2021 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 is a condominium unit in a six-unit building with 900 square feet of living area. The building is reported to be approximately 42 years old. The subject is located in Orland Park, Orland Township, Cook County and is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an "analysis" with information on four comparable sales, along with Multiple Listing Service (MLS) data sheets associated with the sales of the four comparables located within the same assessment neighborhood code as the subject unit. The comparables consist of class 2-99 condominium units containing either 750 or 900 square feet of living area. The dwellings are either 41 or 42 years old. The comparables sold from April 2016 to April 2019 for prices ranging from \$62,500 to \$105,000 or from \$76.11 to \$116.67 per square foot of

living area. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,285. The subject's assessment reflects a market value of \$102,850 or \$114.28 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties which appears to have been drawn from the internet data rather than the official assessment records. The submitted documents (which were not contested by the appellant) disclose that two properties consist of 2-bedroom, 2-bathroom units with 1,000 and 1,150 square feet of living area, and two properties consist of 2-bedroom, 1-bathroom units where the total living areas were not disclosed. The comparables sold from January 2020 to November 2021 for prices ranging from \$130,000 to \$160,000.¹ Based on this evidence and argument, the board of review requested that the subject's total assessment remain unchanged.

Conclusion of Law

The appellant 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 information on eight comparable sales submitted by the parties in support of their positions before the Property Tax Appeal Board. Initially, the Board finds it troublesome that neither party utilized the comparable grid form as provided by the Property Tax Appeal Board; the appellant did not fill out section III of the appeal form disclosing a description of the subject property; and the board of review submitted data collected from an internet site rather than the County Assessor's Office. The lack of relevant descriptive information from the appellant and the utilization of unofficial assessment documents by the board of review makes it difficult for the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparable properties to the subject. Nevertheless, the Board gives less weight to the comparables submitted by the appellant based on their sales occurring in 2016, 2017 and 2019, which is too remote in time and not as likely to accurately reflect the subject's market value as of the January 1, 2021 assessment date at issue as the more recent comparable sales submitted by the board of review. Consequently, the Board finds the best evidence of market value is the comparable sales submitted by the board of review which sold from January 2020 to November 2021 for prices ranging from \$130,000 to \$160,000. The subject's assessment reflects a market value of \$102,850 or \$114.28 per square foot of living area, land included, which is lower than the range established by the best comparables in this record. Therefore, the Board finds that the

¹ The two units with the disclosed size of living area had sale prices per square foot of living area of \$139.13 and \$146.50.

subject property is not overvalued and, thus, a reduction in the subject's assessment is not warranted.

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

Paul Bratsos, 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