



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

APPELLANT: George Liakopoulos
DOCKET NO.: 21-35024.001-R-1 through 21-35024.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are George Liakopoulos, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-35024.001-R-1	17-30-114-020-0000	7,875	39,125	\$47,000
21-35024.002-R-1	17-30-114-021-0000	7,560	1,749	\$9,309

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 consists of two parcels improved with a 2-story, multi-family building of masonry exterior construction with 3,600 square feet of gross building area. The building is approximately 133 years old. Features include a full basement and a 2-car garage. The property is reported to have a 2,625 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement situated on the parcel ending in #020-0000 as the basis of the appeal. Neither the appellant nor the board of review described the second improvement on the parcel ending in #021-0000.

In support of this argument, the appellant submitted information on eight comparables that are located in the subject's assessment neighborhood code. The comparables are improved with 2-story or 3-story or higher, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,772 to 4,462 square feet of gross building area. The buildings range in age from 107 to 134 years old. Five comparables each have a full or partial basement, two of which are finished with an apartment, two comparables each have a slab foundation, and one comparable has a crawl space foundation. Five comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$24,475 to \$40,860 or from \$8.10 to \$9.72 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's improvement assessment on the parcel under appeal be reduced to \$32,088 or \$8.91 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject's parcel under appeal of \$47,000 with an improvement assessment of \$39,125 or \$10.87 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables that are located in the subject's assessment neighborhood code. The comparables are improved with 2-story or 3-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 3,408 to 3,623 square feet of gross building area. The buildings range in age from 117 to 135 years old. The comparables each have a full basement, three of which are finished with an apartment. One comparable has a 2-car garage. The comparables have improvement assessments ranging from \$40,104 to \$47,022 or from \$11.44 to \$13.80 per square foot of gross building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 twelve suggested comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the board of review comparables #3 and #4 which are more similar to the subject in location, design, age, and building size, but present varying degrees of similarity to the subject in garage amenity and other features, suggesting adjustments are needed to make these properties more equivalent to the subject. The best comparables have improvement assessments of \$40,104 and \$40,104 or \$11.44 and \$11.74 per square foot of gross building area. The subject's improvement assessment, for the parcel under appeal, of \$39,125 or \$10.87 per square foot of gross building area falls below the two best equity comparables in this record. The Board gives diminished weight to the appellant's comparables as well as board of review comparables #1 and #2 for substantial differences from

the subject in design, gross building size, and/or foundation type. After considering adjustments to the two 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



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:

May 20, 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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