



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

APPELLANT: Augustino Korkis
DOCKET NO.: 18-39910.001-C-1 through 18-39910.008-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Augustino Korkis, the appellant(s), by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. in Chicago; 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
18-39910.001-C-1	17-16-305-012-0000	9,284	31	\$ 9,315
18-39910.002-C-1	17-16-305-013-0000	13,154	44	\$ 13,198
18-39910.003-C-1	17-16-305-014-0000	22,436	75	\$ 22,511
18-39910.004-C-1	17-16-305-015-0000	74,783	252	\$ 75,035
18-39910.005-C-1	17-16-305-016-0000	37,392	125	\$ 37,517
18-39910.006-C-1	17-16-305-017-0000	36,989	553	\$ 37,542
18-39910.007-C-1	17-16-305-018-0000	37,434	82	\$ 37,516
18-39910.008-C-1	17-16-305-024-0000	124,947	75,452	\$200,399

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 tax year after receiving a decision from the Cook County Board of Review. 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 commercial parking lot with a capacity for approximately 150 cars. It is paved and fenced with one primary improvement on the site. It contains 39,710 square feet of land area and is located in West Chicago Township, Cook County. PIN -024 is classified as Class 5-17 property while the contiguous PINs with minor improvements are classified as Class 5-90 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted limited descriptive data and assessment information for five properties suggested as comparable to the subject. Comparables #3 and #4 are contiguous PINs that are part of the same property. The comparables are described as 5-90 commercial lots. Additionally, the comparables range in size from 4,739 to 37,863 square feet of land area and in improvement assessment per square foot from \$4.56 to \$5.75 psf. Based on the PIN and Volume data presented by the appellant, the comparables are approximately one to three miles from the subject.

The appellant also submitted income and expense data for the subject property for the tax years 2015 through 2017 in the form of income and expense statements or tax returns and developed an income analysis for the subject property based on the subject's actual data.

The Board of Review-Notes on Appeal disclosed the total assessment for the subject of \$433,033. The subject property has an improvement assessment of \$76,614. The land assessment for PIN -024 is \$5.75 psf while the land assessment for the remaining contiguous parcels is \$12.87 psf. The appellant overstated this value to be \$19.82 psf.

In support of the subject's assessment, the board of review failed to submit any documentation.

Both parties waived their right to an oral hearing.

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** (emphasis added). 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 Board finds the appellant provided limited descriptive data for the property suggested as comparable to the seven contiguous Class 5-90 parcels and no comparables for the improved parcel identified by PIN -024 (Class 5-17). As no information was provided by the appellant it is unclear to the Board whether any of the comparables are used as commercial parking facilities. As very limited data was provided by the appellant, the Board is unable to determine any level of comparability between the subject property and the suggested comparables.

Additionally, the appellant provided income and expense data for tax years 2015 through 2018 and developed an income analysis for the subject property but failed to provide any market data, such as an appraisal of the subject property, or any case law to support this argument. Accordingly, 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:

September 19, 2023



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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