

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Foutris  
DOCKET NO.: 03-22288.001-C-1  
PARCEL NO.: 11-30-424-019-0000

The parties of record before the Property Tax Appeal Board are John Foutris, the appellant, and the Cook County Board of Review.

The subject property consists of a 40-year-old, three-story, fourteen unit apartment building of masonry construction containing 12,615 square feet of building area and situated on a 10,906 square foot parcel. The subject contains ten one-bedroom units and four two-bedroom units and is located in Rogers Park Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was improperly assessed. This evidence was timely filed by the appellant pursuant to the Official Rules of the Property Tax Appeal Board.

The appellant argued unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted limited descriptive information on three properties suggested as comparable to the subject. In addition, the appellant provided photographs of the subject and the suggested comparables.

Based on the appellant's documents, the three suggested comparables submitted by the appellant consist of three-story, apartment buildings of masonry construction located within seven blocks of the subject. The improvements contain between 12 and 16 units per building with total assessments ranging from \$123,000 to \$159,000. No other descriptive data or assessment information was provided. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

(Continued on Next Page)

Based on the facts and exhibits presented, 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: \$ 20,601  
IMPR.: \$ 157,689  
TOTAL: \$ 178,290

Subject only to the State multiplier as applicable.

PTAB/rfd5031

In contrast, the board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. The board of review failed to submit any evidence and by letter of March 23, 2007, was notified of being found in default.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The appellant in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. Although the appellant's comparables appear to be similar to the subject in design and location, the appellant provided no further descriptive data such as square feet of building area, lot size and age. Consequently, the Property Tax Appeal Board is unable to analyze these comparables and make a comparability finding. As a result of the lack of data, no weight was given to the appellant's comparables. Therefore, the Board finds the appellant's evidence insufficient to effect an assessment change. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board.

The Board has examined the information submitted by the appellant and finds that it does not support a reduction in the assessed valuation of the subject property.

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.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: December 7, 2007



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 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 the subsequent year 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.

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.