

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Steve Nanos  
DOCKET NO.: 03-28627.001-R-1  
PARCEL NO.: 13-36-107-043-0000

The parties of record before the Property Tax Appeal Board are Steve Nanos, the appellant, by attorney James E. Doherty of Thomas M. Tully and Associates, Chicago, and the Cook County Board of Review.

The subject property consists of a four-year-old, two-story style single-family dwelling of frame construction located in West Chicago Township, Cook County. Amenities include two full baths, a full basement, air conditioning and a two car garage. . .

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant's petition also suggests the subject dwelling contains 1,600 square feet of living area, while the board of review's documents suggest the subject contains 2,392 square feet of living area. In support of these arguments, the appellant offered a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of two-story style single-family dwellings of frame construction six or eight years old. The comparable dwellings contain two full baths, air conditioning, basements and have garages; two also have fireplaces and half-baths. The comparables range in size from 1,952 to 1,993 square feet of living area and have improvement assessments ranging from \$11.87 to \$13.21 per square foot of living area. The appellant also submitted a plat of survey indicating the subject improvement contains approximately 1,600 square feet of living area. A copy of the subject's 2003 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	3,053
IMPR.:	\$	21,200
TOTAL:	\$	24,253

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$28,608 was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of one or four year old, two-story style single-family dwellings of frame construction. The comparables contain two or three full baths, basements, and air conditioning; three have fireplace and three have garages. The record revealed that the board's comparable numbered four enjoys a partial assessment and thus will not be considered in the Property Tax Appeal's analysis. The remaining properties range in size from 2,160 to 2,534 square feet of living area and have improvement assessments ranging from \$18.05 to \$19.63 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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 overcome this burden.

The first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant substantiated the claim that the subject's living square footage is different than the public record presented by the board of review. Consequently, the Board finds the subject contains 1,600 square feet of living area.

The Property Tax Appeal Board finds that the parties submitted six properties as comparable to the subject. Of the six comparables, the Board places the most weight on the appellant's properties primarily due to their proximity in size when compared to the subject. The board of review's comparables are rendered diminished weight by the Property Tax Appeal Board due to less proximate size when compared to the subject's 1,600 square feet of living area. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record.

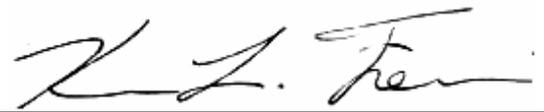
As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject

dwelling was inequitably assessed by clear and convincing evidence and a reduction is 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.



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: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

Docket No. 03-28627.001-R-1

"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.