

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James E. Pappas  
DOCKET NO.: 03-28696.001-R-1  
PARCEL NO.: 17-06-114-007-0000

The parties of record before the Property Tax Appeal Board are James E. Pappas, the appellant, by attorney Robert Marsico of Crane and Norcross, Chicago, and the Cook County Board of Review.

The subject property consists of an owner occupied 97-year-old, three-story style mixed use multi-family dwelling of masonry construction containing 3,696 square feet of living area and located in West Township, Cook County. Amenities include a full basement and a two-car garage.

The appellant, through counsel, submitted a brief before the Property Tax Appeal Board claiming the subject property is inequitably treated in the assessment process due to vacancy. The appellant's brief asserted the subject suffered a vacancy factor of 88% for 2003 due to repairs needed prior to leasing. The brief goes on to suggest the appellant has been unable to locate suitable tenants. Further, the brief suggested that the triennial increase of 64% is excessive as there have been no improvements made since the last reassessment. In support of these arguments, an affidavit signed by the owner of the subject indicating a vacancy rate of 83.33% for the subject for the year 2003 was presented. A 2003 rent roll affidavit by the appellant was also submitted. The only other evidence submitted was a photograph of the front of the subject. Based on this evidence, the appellant requested a vacancy factor of 88% be applied to the subject's 2003 improvement assessment. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$38,375, or \$8.21 per square foot of living area, was disclosed.

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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:	\$	5,189
IMPR.:	\$	38,375
TOTAL:	\$	43,564

Subject only to the State multiplier as applicable.

PTAB/lbs/070438

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, two of which are on the same street and block as the subject. The comparables consist of three-story style multi-family dwellings of masonry construction from 92 to 108 years old. All of the comparables contain basements and have garages. These properties range in size from 3,510 to 4,212 square feet of living area and have improvement assessments ranging from \$10.30 to \$11.74 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 failed to overcome this burden.

First, the Property Tax Appeal Board finds that the appellant failed to provide any proof of assessment inequity. *Property Tax Appeal Board Rule* 1910.65(b). As to the appellant's assertion that the subject's assessment should be debased by a vacancy factor of 88%, the Board finds this unpersuasive. The appellant did not present evidence of what negative effect, if any, the vacancy within the improvement has on its value.

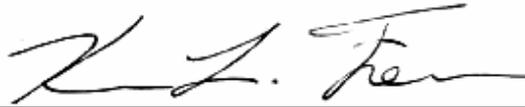
The Board further finds that the equity analysis presented by the board of review supports the subject's assessment. The four properties presented by the board are similar to the subject in size, location, design, construction, and age. These properties have improvement assessments ranging from \$10.30 to \$11.74 per square foot of living area. The subject's per square foot assessment of \$8.21 is below these properties.

Therefore, the Property Tax Appeal Board finds that the assessment as established by the board of review is proper and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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: September 28, 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.