

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Galanos
DOCKET NO.: 04-21103.001-R-1
PARCEL NO.: 01-22-203-027-0000

The parties of record before the Property Tax Appeal Board are John Galanos, the appellant, by attorney Arnold G. Siegel of Chicago, and the Cook County Board of Review.

The subject property consists of a 97,095 square foot parcel improved with nine-year-old, two-story style single-family dwelling of masonry construction. The subject improvement features three and one-half baths, a partial finished basement, a fireplace, air conditioning, and a three-car garage. The subject is located in Barrington Township, Cook County.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant also argued that the subject dwelling contains 4,494 square feet of living area, while the board of review's documents suggest the subject contains 5,284 square feet of living area. In support of the square footage argument the appellant submitted a letter from an architect along with the subject's architectural drawings. The letter and the drawings disclosed the subject contains 4,693 square feet of living area.

In support of the inequity argument, the appellant submitted spreadsheets detailing 16 suggested comparable properties located within 16 blocks of the subject. Counsel argued that the first nine comparables were submitted to contest the subject's assessment based on 4,693 square feet of living and the remaining seven were submitted to contest the subject's improvement based on 5,284 square feet of living area. These properties, in total consist of two-story style single-family dwellings of masonry or frame and masonry construction from four to twenty years old. Ranging in size from 4,446 to 5,741 square feet of living area, the comparables feature from two to five full baths; one or two half-baths; finished or unfinished full or partial basements; one or two fireplaces; and from one to four car garages. In addition, 15 of the comparables have air conditioning. The

(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: \$ 20,276
IMPR.: \$ 65,700
TOTAL: \$ 85,976

Subject only to the State multiplier as applicable.

comparables have improvement assessments ranging from \$7.62 to \$13.49 per square foot of living area. A copy of the subject's 2004 board of review final decision was also included. 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 \$73,023, or \$13.82 per square foot of living area, 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 two-story style single-family dwellings of masonry construction from 12 to 16 years old. These properties range in size from 4,380 to 6,218 square feet of living area with amenities that include three or four full baths, air conditioning, two or three fireplaces, and from three to four car garages. In addition three of the comparables have full or partial basements, finished or unfinished. The comparables have improvement assessments ranging from \$14.64 to \$18.06 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 Property Tax Appeal Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant substantiated with credible documentation 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 4,693 square feet of living area.

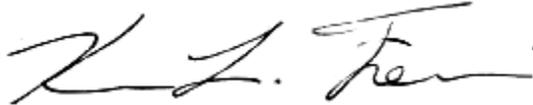
The Property Board Appeal Board finds that the parties submitted 20 properties as comparable to the subject. The Board places the most weight on the appellant's first nine comparables. These properties range in size from 4,446 to 4,902 square feet or within 5% of the subject's size based on 4,693 square feet of living area. However, the Board finds that these nine comparables are inferior in age and two are inferior in construction type when compared to the subject. The Board places diminished weight on the remaining comparables. The Board finds

that overall the remaining comparables differ to varying degrees in location and size when compared to the subject. 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.

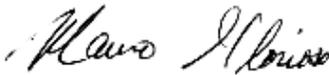
Chairman



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: May 27, 2009



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.