

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: John Tapas  
DOCKET NO.: 04-24207.001-R-1  
PARCEL NO.: 04-20-104-016-0000

The parties of record before the Property Tax Appeal Board are John Tapas, the appellant, by attorney Joanne Elliott of Elliott & Associates, Des Plaines, and the Cook County Board of Review.

The subject property consists of a seven-year-old, two-story townhouse style single-family dwelling of frame and masonry construction and located in Northfield Township, Cook County. Amenities include two full baths, one half-bath, a partial basement, air conditioning, a fireplace, and a two car attached 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. In support of this argument, the appellant offered a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of 26 year old, two-story townhouse style single-family dwellings of frame construction. All of the comparable dwellings contain two full baths, one half-bath, partial basements, air conditioning, fireplaces and two-car garages. The comparables range in size from 2,200 to 2,478 square feet of living area and have improvement assessments ranging from \$13.45 to \$15.08 per square foot of living area. A copy of the subject's 2004 board of review final decision was also included. In addition, the appellant claims that the subject contains 2,214 square feet of living area rather than 2,432 as reflected in the assessment records. The appellant submitted a plat of survey to support the incorrect living square footage claim. 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

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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:  | \$ | 9,102  |
| IMPR.: | \$ | 48,366 |
| TOTAL: | \$ | 57,468 |

Subject only to the State multiplier as applicable.

\$48,366, or \$19.89 per square foot of living area, based on 2,423 square feet 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 on the same street as the subject. The comparables consist of 6 or 7 year old, two-story style single-family dwellings of frame and masonry construction. All of the comparables contain two full baths, one half-bath, basements, air conditioning, fireplaces and two-car garages. These properties range in size from 2,423 to 2,481 square feet of living area and have improvement assessments ranging from \$19.96 to \$20.60 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

The first issue before the Board is the correct square footage attributable to the subject improvement. After an analysis of the subject's plat of survey, the Board finds that outside measurements of the subject improvement reflected on the survey support the assessment records reflecting 2,423 square feet of living area. Consequently, the Board finds the subject contains 2,432 square feet of living area.

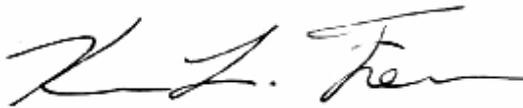
The Property Tax Appeal Board finds that the parties submitted eight properties as comparable to the subject. Of these properties the Board accords the board of review's comparables the most weight. The board of review's comparables are very similar in size, location, age, and construction type when compared to the subject. The appellant's properties are somewhat less similar to the subject in location, size construction type and age when compared to the subject. Therefore the Property Tax Appeal Board accords the appellant's comparables diminished weight. 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 supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no 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 30, 2008



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.