

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Nicholas Dalamangas  
DOCKET NO.: 04-26012.001-R-1  
PARCEL NO.: 09-14-422-002-0000

The parties of record before the Property Tax Appeal Board are Nicholas Dalamangas, the appellant, by attorney Edward Larkin of Larkin & Larkin, Park Ridge, Illinois; and the Cook County Board of Review.

The subject property consists of a 40-year old, multi-family two-story style dwelling of masonry construction containing 3,279 square feet of living area with a full, finished basement and a two and one-half car garage.

The appellant submitted the Cook County Board of Review 2005 assessment notice where the subject's assessment was reduced from \$50,496 to \$45,348. The appellant requested that same assessment for 2004. He submitted Hoyne and 400 Condominium Assn opinion and decision holding that a subsequent reduction is indicative of the validity of the prior year's assessment. He also submitted the property characteristic sheets on three suggested comparable properties located on the same street as the subject property. The comparables are multi-family two-story masonry dwellings that are from 41 to 43 years old. They have full basements, with one having finished area and garages. The comparables contain 3,946 or 4,554 square feet of living area and have improvement assessments ranging from \$11.60 to \$12.01 per square foot. The subject property has an improvement assessment of \$13.17 per square foot. 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 assessment was disclosed. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing three suggested comparable properties located on the same street as the subject property. The comparable properties consist of two-story masonry multi-family dwellings that are from 41 to 43 years old. They have full basements, with two having finished area, one has air conditioning and they all have garages. The

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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:	\$	7,280
IMPR.:	\$	38,068
TOTAL:	\$	45,348

Subject only to the State multiplier as applicable.

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dwellings contain from 2,990 to 3,720 square feet of living area and have improvement assessments ranging from \$11.95 to \$12.74 per square foot. Based on this evidence, the board of review requested confirmation of the subject'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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted.

The appellant provided a copy of the 2005 assessment decision issued by the Cook County Board of Review reducing the subject's assessment to \$45,348. The Property Tax Appeal Board finds the board of review's reduction of the subject's 2005 assessment is indicative of the invalidity of the subject's 2004 assessment. Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84,90, 322 N.E.2d 833, 836, (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979).

The parties also submitted assessment data and descriptions on six multi-family dwellings that were generally similar to the subject. They had improvement assessments ranging from \$11.60 to \$12.74 per square foot. The subject has an improvement assessment of \$13.17 per square foot and falls above this range.

In conclusion, the Board finds that an assessment reduction is supported by the evidence contained in the record.

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.

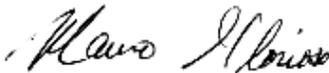
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Chairman



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



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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.