

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Nick Boudros  
DOCKET NO.: 05-23007.001-I-1  
PARCEL NO.: 16-07-306-015-0000

The parties of record before the Property Tax Appeal Board are Nick Boudros, the appellant, by attorney Edward Larkin of Park Ridge, and the Cook County Board of Review.

The subject property consists of a 9,870 square foot parcel improved with an 82-year-old, one-story style commercial building of masonry construction containing 4,550 square feet of building area. The subject is located in Oak Park 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. In support of this argument, the appellant offered five suggested comparable properties located in the same general area as the subject. These properties consist of parcels ranging in size from 8,850 to 24,673 square feet of land area. The comparables are improved with one residential co-op building; one un-described minor improvement; and three residential apartment buildings. The size of two of the comparables' improvements is unknown; the remaining three range in size from 19,605 to 30,863 square feet of building area. The comparables have land assessments ranging from \$1.00 to \$1.74 per square foot of land area. The record disclosed that the assessments reported on the appellant's documentation are for the board of review certified assessments for tax year 2006. Counsel argued that the subject's land is inequitably assessed as demonstrated by the comparables. A copy of the subject's 2005 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$54,876 was disclosed. The final assessment reflects an improvement assessment of \$27,651 and a land assessment of 27,225, or \$2.76 per square foot of living area. In support, the board of review offered a memorandum indicating that the sales of ten properties

(Continued on Next Page)

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:	\$	27,225
IMPR.:	\$	27,651
TOTAL:	\$	54,876

Subject only to the State multiplier as applicable.

suggests an unadjusted range of sales prices from \$44.64 to \$143.39 per square foot of building area, including land, and supports the current assessment. Cook County Assessor's sales sheets for the ten comparables were offered in support. Based on the foregoing, the board of review requested confirmation of the subject's assessment.

In rebuttal, the counsel argued that the board of review did not address the appellant's land inequity contention.

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 record, the Board finds the appellant has failed to overcome this burden.

The Property Tax Appeal Board finds the appellant's evidence with respect to the comparables is not credible. The Board finds that the appellant's assessment documentation for the comparables did not disclose the assessments for the date at issue, January 1, 2005. The Board finds that the appellant's documentation for the comparables discloses the assessment data for the two subsequent years. Further, the Board finds the appellant failed to present evidence or testimony that these were the same assessments for the date at issue. Without appropriate and correct documentation, the Board cannot give weight to the appellant's claim.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to demonstrate that the subject's land 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: June 19, 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.