



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: James A. Karagianis  
DOCKET NO.: 05-24350.001-R-1  
PARCEL NO.: 04-05-314-003-0000

The parties of record before the Property Tax Appeal Board are James A. Karagianis, the appellant, by attorney David R. Bass, of Thompson Coburn LLP in Chicago; and the Cook County Board of Review.

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: \$9,131  
IMPR.: \$68,195  
TOTAL: \$77,326**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 4,133 square feet of living area. The dwelling is 19 years old. It has a full, unfinished basement, central air conditioning, a fireplace and a two-car, attached garage.

The appellant indicated in Section 2e of the appeal form that the appeal is based on contention of law, assessment equity and factual error. The primary contention between the appellant and the board of review is their disagreement about the number of square feet in the subject improvement. The appellant contends the subject has 4,133 square feet of living area. In support of that size, the appellant submitted a detailed schematic of both floors of the subject and a page of detailed calculations based on that schematic.

In support of the claim the appellant also submitted information on six comparable properties. They are similar to the subject in most property characteristics and have improvement assessments of \$11.11 to \$16.95 per square foot. The subject has an improvement assessment of \$18.94 per square foot based on its size of 4,133

square feet. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$87,415 and its improvement assessment of \$78,284 were disclosed.

In support of the subject's assessment, the board of review presented a grid sheet indicating the subject has 4,997 square feet of living area and an improvement assessment of \$15.67 per square foot. The board of review included a hand-written "Building Record Residential" sheet that has a schematic of the subject and calculations indicating a total living area of 4,372 square feet.

Also in support of the subject's assessment the board of review presented descriptions and sale price information on three comparable properties. They are similar to the subject in most property characteristics, except they are somewhat larger. They have improvement assessments of \$16.47 to \$17.26 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 Board further finds a reduction in the subject's assessment is warranted.

The first issue before the Board is to determine the size of the subject dwelling. The appellant asserts the subject has 4,133 of living area while the board of review contends the subject has 4,997 square feet of living area. The Board finds the best evidence with respect to the size of the subject was provided by the appellant.

The evidence provided by the appellant included a detailed schematic drawing of both floors of the subject with a page of equally detailed calculations that yielded a total of 4,133 square feet of living area. The board of review indicated in its grid sheet that the subject has 4,997 square feet of living area, and within its evidence included a schematic drawing and calculation for the subject that was much less detailed than the one provided by the appellant. The board of review's calculation indicated the subject has 4,372 square feet of living area, which is much less than the board of review indicated in its grid sheet. The Board finds the more detailed schematic and calculation offered by the appellant is the best evidence of the size of the subject and further finds the subject improvement has 4,133 square feet.

The appellant contended assessment inequity as a part of the appeal. The party objecting to the assessment on lack of uniformity grounds has the burden of proving the disparity by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 at 22, 136 Ill.Dec.

76, 544 N.E.2d 762 (1989). The Board finds the appellant met that burden in this case.

The appellant asked for a reduction in the per-square-foot improvement assessment of the subject. It currently is assessed at \$18.94 per square foot of living area. Of the nine comparables offered by the parties, none are assessed that high. Several are clustered around \$16.50 per square foot of living area. The Board finds clear and convincing evidence supports the appellant's contention of assessment inequity.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn R. Lerbis*

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: January 21, 2011

*Allen Castrovillari*

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.