



**Final Administrative Decision of the  
State of Illinois  
PROPERTY TAX APPEAL BOARD**

APPELLANT: Tom Maggos  
DOCKET NO.: 06-20807.001-R-1  
PARCEL NO.: 15-01-103-026-0000

The parties of record before the Property Tax Appeal Board are Tom Maggos, the appellant(s), by attorney Lisa A. Marino, of Marino & Assoc., PC; and the Cook County Board of Review.

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:** \$ 9,989  
**IMPR.:** \$ 48,712  
**TOTAL:** \$ 58,701

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 53-year-old, two-story, class 2-11, multi-family dwelling of masonry construction containing 4,185 square feet of living area with five full bathrooms, a full-finished basement and a two and one-half car detached garage. The subject is situated on a 9,250 square foot parcel located in River Forest Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of multi-story, class 2-11, multi-family dwellings of masonry construction located within seven and one-half blocks of the subject. The improvements range in size from 6,054 to 6,374 square feet of living area and range in age from 40 to 58 years. The comparables contain five or six full bathrooms and a partial or full-unfinished basement. The improvement assessments range from \$8.84 to \$9.58 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$58,701. The subject's improvement assessment is \$48,712 or \$11.64 per square foot of living area. In addition, the board of review provided a copy of the subject's property characteristic printouts as well as copies of documentation from the board of review level complaint file. Based on the evidence presented, 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 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 not overcome this burden.

The Board finds none of the appellant's suggested comparables similar enough to the subject to demonstrate assessment equity or inequity. These four properties, without adjustments, have improvement assessments ranging from \$8.84 to \$9.58 per square foot of living area. The subject's per square foot improvement assessment of \$11.64 falls above the range established by these properties. However, the Board finds the appellant's comparables inferior overall to the subject in amenities. In addition, the appellant's suggested comparables are significantly larger in size of living area as compared to the subject. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. In the instant case, the Board finds this theory is exemplified; the larger dwellings have lower per square foot assessments; and the smaller dwellings have higher per square foot assessments. After considering the appellant's suggested comparables when compared to the subject, the Board finds the evidence submitted is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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.



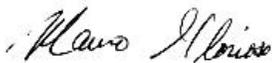
Chairman



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: September 28, 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.