



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

APPELLANT: Tzaras Christon  
DOCKET NO.: 06-23803.001-R-1  
PARCEL NO.: 14-18-215-017-0000

The parties of record before the Property Tax Appeal Board are Tzaras Christon, the appellant, by attorney Howard W. Melton, of Howard W. Melton and Associates 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: \$18,673  
IMPR.: \$69,131  
TOTAL: \$87,804**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with two structures. Building 1 is a 1½-story multi-family dwelling of frame construction containing 3,446 square feet of living area in 4 apartments. The building is 118 years old. Features of the building include a full, unfinished basement, central air conditioning and a 2-car garage. Building 2 is a 2-story single-family dwelling of masonry construction built on a slab foundation. The building is 112 years old and contains 1,274 square feet of living area.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties for building 1 described as 2-story frame, masonry, or frame and masonry multi-family dwellings that range in age from 14 to 118 years old. The comparable dwellings range in size from 3,133 to 3,883 square feet of living area. Three comparables feature full basements, two of which are finished, and one comparable has a slab foundation. One has central air conditioning and two have 2-car garages. The comparables have improvement assessments ranging from \$12.20 to \$15.63 per square foot of living area. The subject's improvement assessment is \$16.87 per square foot of living area for building 1, and \$11.99 per square foot of living area for building 2. The appellant did

not include any data concerning building 2 on the parcel. 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. The board of review presented descriptions and assessment information on three comparable properties consisting of 2-story multi-family masonry dwellings that range in age from 93 to 94 years old. The dwellings range in size from 3,028 to 3,366 square feet of living area. Two comparables have 2 apartments, and one has 5 apartments. All the comparables feature full basements, two of which are finished. Two have fireplaces and one has a 2-car garage. These properties have improvement assessments ranging from \$16.68 to \$17.46 per square foot of living area<sup>1</sup>. 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 appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has met this burden.

Two of the comparables submitted by the appellant were much newer buildings than the subject's building 1, and all three comparables submitted by the board of review were masonry structures instead of frame. Therefore, these five comparables were given less weight in the Board's analysis. The Board finds comparables #2 and #4 submitted by the appellant were most similar to the subject's building 1 in location, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$12.20 and \$15.63 per square foot of living area respectively. The subject's improvement assessment for building 1 of \$16.87 per square foot of living area is above these comparables. After considering adjustments and the differences in both parties'

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<sup>1</sup> The board of review combined both building square footages when calculating the improvement assessment, resulting in an incorrect improvement assessment of \$15.56 per square foot of living area. The actual improvement assessments are \$16.87 per square foot of living area for building 1 and \$11.99 per square foot of living area for building 2. The board of review also incorrectly listed building 1 as a masonry structure when it is actually frame construction. Building 2 is masonry construction.

comparables when compared to the subject, the Board finds the subject's improvement assessment of building 1 is not equitable and a reduction in the subject's assessment is warranted for building 1. No change is made for building 2 - it remains at an assessed improvement value of \$15,270.

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 Morris*

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: December 3, 2010

*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.