



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

APPELLANT: Alexis Zotas
DOCKET NO.: 06-28958.001-R-1
PARCEL NO.: 14-33-323-016-0000

The parties of record before the Property Tax Appeal Board are Alexis Zotas, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$ 18,836
IMPR.: \$ 93,824
TOTAL: \$ 112,660

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two dwellings situated on one parcel. Building #1 is a 128-year old two-story multi-family dwelling of stucco exterior construction containing 1,373 square feet with a full, unfinished basement. Building #2 consists of a 92-year old two-story multi-family dwelling of frame exterior construction containing 1,793 square feet of living area with a full, finished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant used the combined square footage and assessments of both subject buildings in the analysis. In support of the inequity argument, the appellant submitted a grid analysis detailing six suggested comparable properties. The comparables consist of two or three-story masonry dwellings that range in age from 108 to 122 years old. The comparables range in size from 3,125 to 3,591 square feet of living area and have improvement assessments ranging from \$18.62 to \$24.08 per square foot. They have full basements, one of which is finished, and two have three fireplaces. The subject property has a combined square footage of both buildings of 3,166 square feet and an improvement assessment for both buildings of

\$93,824 or \$29.63. 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 spreadsheets detailing four suggested comparable properties for each subject building. The comparables for building #1 consist of one and one-half or two-story frame or masonry dwellings that range in age from 118 to 126 years old. The comparables range in size from 1,512 to 2,333 square feet of living area and have improvement assessments ranging from \$31.20 to \$33.67 per square foot. The comparables have full basements, two of which are finished, and three have a two-car garage. The subject building #1 has an improvement assessment of \$40,783 or \$29.70 per square foot.

The comparables for building #2 were described as two-story masonry dwellings that are either 118 or 125 years old. They have full basements, one of which was finished, and two have a garage. The comparables range in size from 2,376 to 2,709 square feet of living area and have improvement assessments ranging from \$29.66 to \$35.24 per square foot of living area. The subject building #2 has an improvement assessment of \$53,041 or \$29.58 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 not warranted.

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 appellant's grid analysis used the combined size and improvement assessment of the two subject buildings and compared both buildings with six comparable properties. The board of review analyzed the two buildings separately and used different comparables for each building. The appellant's comparables were similar in size to the combined total square footage of both subject buildings. The comparables submitted by the board of review were similar in size to the individual subject buildings. In all, the comparables have improvement assessments ranging from \$18.62 to \$35.24 per square foot. The subject's combined improvement assessment of \$29.63 per square foot or the

individual improvement assessments for each of the subject buildings of \$29.70 and \$29.58 per square foot are within the range established by these comparable properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerski

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 21, 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.