



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

APPELLANT: Bill Pappas
DOCKET NO.: 07-22374.001-R-1
PARCEL NO.: 09-14-408-008-0000

The parties of record before the Property Tax Appeal Board are Bill Pappas, the appellant, by attorney Timothy C. Jacobs of Gary H. Smith PC 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: \$ 9,360
IMPR.: \$ 48,485
TOTAL: \$ 57,845

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, multi-family dwelling of masonry construction containing 5,049 square feet of living area. The dwelling is 43 years old. Features of the home include six apartment units, central air conditioning, and a full basement finished with an apartment. The subject is classified as a class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Niles, Maine Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five comparable properties described as two-story, masonry, multi-family dwellings that are located in the same block or tax block as the subject. Each dwelling is either 40 or 43 years old, and each contains 5,049 square feet of living area, six apartment units, central air conditioning, and a full basement finished with an apartment. The comparables have improvement assessments that range from \$9.29 to \$10.05 per square foot of living area. The subject's improvement assessment is \$11.00 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$48,485 or \$9.60 per square foot of living area.

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 four comparable properties consisting of two-story, masonry multi-family dwellings that are either 43 or 45 years old. The comparables have the same assigned neighborhood and classification codes as the subject, and two are located in the same tax block as the subject. The dwellings contain from 5,049 to 6,216 square feet of living area. Each comparable has six apartment units and a full basement finished with an apartment. Two comparables have central air conditioning. The properties have improvement assessments that range from \$11.07 to \$12.21 per square foot of living area. 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.

Both parties presented assessment data on a total of nine equity comparables. The board of review's comparables #3 and #4 are somewhat larger than the subject and received reduced weight in the Board's analysis. The remaining comparables were identical to the subject in nearly all respects. The appellant's five comparables have improvement assessments that range from \$9.29 to \$10.05, while the board of review's comparables #1 and #2 have improvement assessments of \$11.40 and \$12.21 per square foot of living area. The subject has an improvement assessment of \$11.00 per square foot of living area. The Board finds that the appellant has established a pattern that indicates the subject is being inequitably assessed. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction on the basis of assessment inequity 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank J. 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: June 24, 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.