



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

APPELLANT: Steve Ballourdos
DOCKET NO.: 07-25401.001-R-1
PARCEL NO.: 10-33-402-040-0000

The parties of record before the Property Tax Appeal Board are Steve Ballourdos, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Chicago; 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: \$ 13,939
IMPR.: \$ 117,004
TOTAL: \$ 130,943

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 6,648 square feet of living area. The dwelling is 67 years old and is in deluxe condition. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a three-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. When the appellant completed section 2e of the residential appeal form, he indicated that the appeal as being based on comparable sales. However, the evidence submitted by the appellant indicated that the appeal was based on assessment inequity. The appellant submitted information on three comparable properties described as two-story masonry dwellings that range in age from two to fifty-one years old. The comparables have the same assigned neighborhood code as the subject. The comparable dwellings range in size from 5,010 to 7,829 square feet of living area. Two comparables have partial unfinished basements, and one has a full finished basement. Each dwelling has central air conditioning and one or two fireplaces. Two comparables have a two-car garage. The comparables have improvement assessments ranging from \$13.76 to \$17.60 per square

foot of living area. The appellant also provided the final assessment notice issued by the board of review, which indicated that the 2007 total assessment had been reduced from \$141,970 to \$130,943. The subject's improvement assessment is now \$117,004 or \$17.60 per square foot of living area. 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 four comparable properties consisting of two-story masonry or frame and masonry dwellings that range in age from four to fifty-four years old. The comparable numbered three by the board of review is the same property as the comparable numbered two by the appellant. The comparables have the same assigned neighborhood code as the subject and are located one-quarter mile from the subject. The dwellings range in size from 6,556 to 7,829 square feet of living area, and one is in deluxe condition. Three dwellings have unfinished basements, either full or partial, and one dwelling has a partial finished basement. Each comparable has central air conditioning and one or two fireplaces, and three have garages. These properties have improvement assessments ranging from \$17.60 to \$19.94 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 not 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 not met this burden.

Both parties presented assessment data on a total of six equity comparables. The comparable numbered two by the appellant is the same property as the comparable numbered three by the board of review. The appellant's comparables numbered one and three and the comparables numbered two and four by the board of review all differed substantially in age from the subject and received reduced weight in the Board's analysis. The Board finds the appellant's comparable numbered two, which was also used as a comparable by the board of review, and the comparable numbered one by the board of review were most similar to the subject in age. The comparable numbered one by the board of review was very similar in location, size, design, exterior construction, and foundation. The appellant's comparable numbered two was in deluxe condition like the subject, and it was also very similar

in location, design, and foundation. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$17.60 and \$19.42 per square foot of living area. The subject's improvement assessment of \$17.60 per square foot of living area is identical to one of these assessments. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a further 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

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: March 18, 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.