



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

APPELLANT: Pautelis Antoniou
DOCKET NO.: 07-27269.001-R-1
PARCEL NO.: 03-25-209-027-0000

The parties of record before the Property Tax Appeal Board are Pautelis Antoniou, the appellant(s), 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 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: \$ 7,293
IMPR: \$ 51,563
TOTAL: \$ 58,856

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 8,288 square feet of land, which is improved with a three year old, two-story, masonry, single-family dwelling. The subject includes two and one-half baths, air conditioning, a three-car garage, one fireplace, and a full unfinished basement. The appellant's appeal is based on unequal treatment in the assessment process. The appellant also challenged the board of review's calculation of the subject's improvement size.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on eight properties suggested as comparable to the subject. These properties are described as two-story, frame or frame and masonry, single-family dwellings that are from 17 to 20 years old, and contain from 2,679 to 3,090 square feet of living area. Additionally, the suggested comparables have from two to two and one-half baths, all of the properties have a fireplace, air conditioning, a garage, ranging from a one and one-half-car to a two-car garage, and either a full unfinished basement, a partial unfinished basement, a partial basement with a formal recreation room, a crawl, or a slab. These suggested comparables have improvement assessments ranging from \$11.86 to \$13.68 per square foot of living area.

In support of the square footage argument, the appellant submitted an electrical plan of the subject. The electrical plan is mostly illegible. The appellant also submitted two affidavits. The first affidavit names James Burdelik as the affiant, wherein the affiant states that he was the builder of the subject, and that it contains a total of 2,750 square feet of living area. The second affidavit names the appellant as the affiant, wherein the affiant states that the subject contains 2,750 square feet of living area. Furthermore, the appellant submitted a survey of the subject which gives measurements of the subject's exterior. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal" wherein the subject's final assessment of \$60,000 was disclosed. In support of the subject's assessment, the board of review presented descriptive and assessment information on four properties suggested as comparable to the subject. These properties are described as two-story, masonry, single-family dwellings that are from one to seven years old, and contain from 2,985 to 3,570 square feet of living area. Additionally, the suggested comparables have from two and one-half to four and one-half baths, three of the properties have a fireplace, three of the properties have air conditioning, three of the properties have a garage, ranging from a two-car to a three-car garage, and all of the properties have a full unfinished basement. The board of review's grid sheet states that the subject contains 3,192 square feet of living area. These suggested comparables have improvement assessments ranging from \$17.92 to \$18.89 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant stated that the board of review did not address the appellant's market value argument.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Initially, the Board finds that the best evidence of the subject's improvement size was the two affidavits submitted by the appellant. Both affidavits were attested to by individuals familiar with the subject, and both stated that the subject contained 2,750 square feet of living area. The electrical plan submitted by the appellant was given no weight because it is illegible. The survey submitted by the appellant was given some weight, as it corroborates the two affidavits. However, it does not take into consideration any differences in living area between the two stories of the subject, and thus, could not be relied on independent of the affidavits. The board of review did not provide any supporting evidence to support its claim that the subject contains 3,192 square feet of living area. Therefore, this assertion was given no weight. Based on the foregoing, the

Board finds that the subject's improvement size is 2,750 square feet, and, consequently, the Board finds that the subject's improvement assessment is \$19.17 per square foot of living area.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 645-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has met this burden.

The Board finds that Comparables #1, #3, #4, #6, #7, and #8 submitted by the appellant, and Comparable #1 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$11.86 to \$18.82 per square foot of living area. The subject's improvement assessment of \$19.17 per square foot of living area is above the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is not equitable, and a reduction in the subject's assessment 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 A. Huff

Member

Mario Morris

Member

J. R.

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 21, 2012

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.