



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

APPELLANT: James Athansopoulos  
DOCKET NO.: 07-27307.001-R-1  
PARCEL NO.: 16-24-207-036-0000

The parties of record before the Property Tax Appeal Board are James Athansopoulos, the appellant, by attorney Peter D. Verros, of Verros, Lafakis & Berkshire, 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 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:** \$3,165  
**IMPR:** \$ 0  
**TOTAL:** \$3,165

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a 2,875 square foot parcel of land. The subject has a classification code of 1-00 under the Cook County Real Property Assessment Classification Ordinance, and it is located in West Chicago Township, Cook County.

The appellant, via counsel, contends assessment inequity. In support of the assessment inequity argument, the appellant submitted information regarding four comparable properties located within .85 miles from the subject property. The suggested comparables are Class 1-00 vacant land parcels that range in size from 744 to 3,125 square feet. These comparables have assessments of \$1.10 per square foot of land. Based on this evidence, the appellant requested a reduction in the subject property's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$6,641, or \$2.31 per square foot of land, was disclosed. To demonstrate the subject was correctly assessed, the board of review presented descriptions and assessment information regarding four suggested comparable parcels. The suggested comparables are improved with two story, Class 2-11, multifamily dwellings. They range in size

from 3,125 to 3,150 square feet of land and range in assessment from \$1.48 to \$1.64 per square foot of land.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued assessment inequity 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 assessments 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 demonstrated unequal treatment by clear and convincing evidence.

The record contains descriptions and assessment information regarding a total of eight properties. The Board finds appellant's comparables #1, #2, and #3 are the most similar to the subject property in classification and location. These properties contain 3,125 square feet of land and are assessed at \$1.10 per square foot of land. The subject has a land assessment of \$2.31 per square foot of land and falls above the range established by the most similar comparables. Based on this record the Board finds a reduction in the subject's assessment based on assessment inequity is justified.

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: July 20, 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.