



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

APPELLANT: Nikitas Moragiannis
DOCKET NO.: 07-28420.001-C-1 through 07-28420.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Nikitas Moragiannis, the appellant(s), by attorney Kevin P. Burke, of Smith Hemmesch Burke Brannigan & Guerin 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-28420.001-C-1	16-02-306-004-0000	9,405	33,593	\$ 42,998
07-28420.002-C-1	16-02-306-005-0000	6,270	19,156	\$ 25,426

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is one improvement upon two property index numbers ("PIN"), which total 7,500 square feet of land. The improvement is a 104 year old, one and part two-story, commercial building. The parties' evidence differs regarding the subject's improvement size. The appellant's evidence states that the subject contains 2,384 square feet of building area. The appellant, via counsel, argued that the subject was vacant for all of tax year 2007, and that there was unequal treatment in the assessment process as the bases for this appeal.

In support of the vacancy argument, the appellant's pleadings state that a vacancy affidavit is attached to the filing. However, there is not vacancy affidavit.

In support of the equity argument, the appellant submitted descriptive and assessment information on three properties suggested as comparable to the subject. These properties are described as one-story, commercial, storefront buildings that range in age from 50 to 93 years old, and in size from 1,620 to 9,375 square feet of building area. These suggested comparables have improvement assessments ranging from \$2.21 to \$11.55 per square foot of building area. Additionally, the appellant's evidence states that Comparables #1 and #3 are partial

assessments without further explanation. 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 \$68,424 was disclosed. This assessment yields a market value of \$180,063 when the 38% assessment level for class five property under the Cook County Classification of Real Property Ordinance is applied. In support of the subject's assessment, the board of review submitted a property record card for both PINs, and raw sales data for five commercial buildings located within three miles of the subject. The property record cards both include drawings and measurements of the subject, and show that the subject contains a total of 3,083 square feet of building area. The sales data was collected from the CoStar Comps service, and the CoStar Comps sheets state that the research was licensed to the assessor's office. However, the board of review included a memorandum which states that the submission of these comparables is not intended to be an appraisal or an estimate of value, and should not be construed as such. The memorandum further stated that the information provided was collected from various sources, and was assumed to be factual, accurate, and reliable; but that the information had not been verified, and that the board of review did not warrant its accuracy.

The suggested comparables contained buildings that range in age from 31 to 130 years old, and in size from 2,376 to 3,953 square feet of building area. However, the age for Comparable #5 was not disclosed. The properties sold from September 2002 to November 2009 in an unadjusted range from \$158,000 to \$1,150,000, or from \$63.20 to \$290.92 per square foot of building area, land included. The printouts also indicate that the buyer and seller used the same real estate broker in Comparable #4, and that no brokers were used in Comparable #1 or Comparable #5. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney, Daniel Heywood, reaffirmed the evidence previously submitted, and offered updated color photographs of the subject and the comparable properties. The Property Tax Appeal Board (the "Board") accepted these photographs into evidence without objection from the Cook County Board of Review Analyst, Colin Brady. Mr. Heywood also asked that the Board take judicial notice of the decision in Board docket number 06-27931.001-C-1. Mr. Heywood explained that the subject in that decision is adjacent to the subject in this case, and that the same arguments and comparables were used to grant a reduction. The Board also asked Mr. Heywood if he had a copy of the vacancy affidavit that was allegedly part of the appellant's appeal, but he was unable to produce a copy. Mr. Brady rested on the evidence previously submitted. In rebuttal, Mr. Heywood argued that the board of review did not address the appellant's uniformity argument.

After reviewing the record and considering the evidence, the Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Initially, the Board finds that the subject contains 3,083 square feet of building area. The appellant did not provide any evidence of the subject's size, while the board of review submitted the property record cards for both PINs, and the property record cards both included drawings and measurements of the subject. Thus, the Board finds that the subject has an improvement size of 3,083 square feet of building area, and an improvement assessment of \$17.11 per square foot of building area.

Next, the Board gives no weight to the appellant's vacancy argument. No evidence was submitted, and no testimony was offered to show that the subject was vacant for tax year 2007. Thus, the Board finds that the subject was not vacant.

The appellant also contends unequal treatment in the subject's improvement assessment as a 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 Du Page Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

The Board finds that none of the comparables submitted by the appellant were similar to the subject. Comparable #1 is three times as large as the subject; Comparable #2 is more than 50 years younger than the subject; and Comparables #1 and #3 were granted a partial assessment for tax year 2007, without further explanation from the appellant. Thus, the Board finds that the appellant has not satisfied the burden of proving inequitable treatment in the assessment process by clear and convincing evidence. Moreover, the board of review's evidence was given less weight because it consisted of unadjusted raw sales data that did not address the appellant's equity argument. Therefore, the Board finds that the subject's improvement assessment is equitable, 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.



Chairman



Member



Member



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: December 21, 2012



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.