



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

APPELLANT: Dunton House Restaurant  
DOCKET NO.: 07-28578.001-C-1 through 07-28578.002-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dunton House Restaurant, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-28578.001-C-1	03-29-341-003-0000	7,680	35,883	\$ 43,563
07-28578.002-C-1	03-29-341-016-0000	10,787	54,008	\$ 64,795

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject is a 61 year old, one-story, masonry, commercial building. At the time of this appeal, the subject was being used as a restaurant. The subject's improvement sits upon two Property Identification Numbers ("PIN"), and is prorated accordingly. The PIN ending in -003 is prorated at 40%, while the PIN ending in -016 is prorated at 60%. The appellant, via counsel, argued that the Cook County Assessor's records regarding the subject's improvement size are incorrect as the sole basis for this appeal.

In support of the square footage argument, the appellant claimed in the brief submitted with the appeal that the Assessor's records state that the subject has 3,996 square feet of building area. In support of this claim, the appellant submitted a property record card for PIN -016, which states that the subject contains 3,307 square feet of building area. This property record card is dated December 2001. No evidence was submitted to indicate what the Assessor's records reflect for the improvement size of PIN -003. Thus, it is unclear, based on the evidence submitted by the appellant, what the Assessor's records said regarding the subject's improvement size for tax year 2007.

Regardless, the appellant maintains that the subject's actual improvement size is 3,212 square feet of living area. In support of this claim, the appellant submitted an affidavit with Bill Tsapralis named as the affiant. In the affidavit, Mr. Tsapralis states that he is the owner of the subject property, and that, per the attached survey, the subject contains 3,212 square feet of building area. Mr. Tsapralis did not state that he measured the property, or, if he did measure the property, how he did so. The attached survey is unsigned. Additionally, the appellant submitted a Sidwell Map of the subject. However, the measurements on the Sidwell Map are illegible.

The subject's improvement assessment, using the alleged Assessor figure of 3,996, is \$31.54 per square foot of building area. The appellant agrees with this per square foot assessment. However, the appellant requests that the square footage be reduced to 3,212 square feet of building area based on the evidence submitted, and then multiplied by \$31.54 to arrive at an improvement assessment of \$101,306. 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 \$144,515 was disclosed. In support of the subject's assessment, the board of review submitted the same property record card for PIN -016 that the appellant submitted, indicating that the subject contains 3,307 square feet of building area.

The board of review also submitted raw sales data for six commercial properties located within two and one-half miles of the subject. 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 restaurant or retail storefront buildings that are 23 to 57 years old, and range in size from 3,180 to 5,965 square feet of building area. The properties sold from March 2003 to June 2009 in an unadjusted range from \$500,000 to \$1,100,000, or from \$130.72 to \$312.89 per square foot of building area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted an appraisal for the subject. The Property Tax Appeal Board (the "Board") recognizes that Section 1910.66(c) of Title 86 of the Illinois Administrative Code states that, "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered

comparable properties." However, the Board will consider the appraisal *only* insofar as it discusses the subject's improvement size.

In the appraisal, the appraiser stated that the subject contains 3,212 square feet of building area. The appraiser stated that he based this claim on a partial plat of survey provided to him by the appellant. Furthermore, the appraiser stated the following: "The creator of the Plat of Survey was not listed on the document, as we were only provided with a copy of a portion of the survey. Therefore, no final determination could be made to the survey's creator or any other pertinent information pertaining to its creation." The appraiser further states that, since its construction in 1947, the subject improvement has changed owners and use.

At hearing, the appellant's attorney, Panagiota Fortsas, reaffirmed the evidence previously submitted. Ms. Fortsas then asked the Board to take judicial notice of an agreement between the parties for the subject's 2008 assessment, which was reached in the Cook County Circuit Court. This agreement shows that PIN -003's improvement assessment was \$43,563, and PIN -016's improvement assessment was \$64,795, for a total improvement assessment of \$108,358. This agreement was accepted into evidence and marked as Appellant's Hearing Exhibit #1. The Cook County Board of Review Analyst, Colin Brady, rested on the evidence previously submitted. Upon questioning from the Board, Ms. Fortsas was unable to articulate where the 3,996 square footage figure came from. Mr. Brady asserted that the Assessor's records indicated the subject's improvement size was 3,307 square feet of building area. At this point, the Board ordered the Mr. Brady to submit evidence which would show what the Assessor's records reflected for the subject's improvement size as of tax year 2007. The Board also ordered Ms. Fortsas to submit evidence which would show that the Assessor's records reflected that the subject's improvement size was 3,996 square feet for tax year 2007. Both submissions were ordered to be delivered by March 5, 2013.

The Board timely received submissions from both parties. The evidence submitted by the board of review did not have the subject's improvement size listed. The evidence from the appellant included printouts from the Cook County Assessor's website, a property record card for PIN -016 dated March 1980, the December 2001 property record card for PIN -016, and a Freedom of Information Act printout for each PIN. The printouts state that PIN -003's improvement size is 1,598 square feet of building area, and that PIN -016's improvement size is 2,397 square feet of building area, for a total improvement size of 3,995 square feet of building area. The printouts are dated November 2007. The March 1980 property record card states that PIN -016 contains 3,996 square feet of building area.

After reviewing the record, hearing the testimony, and considering the evidence, the Board finds that it has

jurisdiction over the parties and the subject matter of this appeal.

Evidence showing that the subject received a reduction in a later assessment year is admissible, and can be a relevant factor in determining whether the assessment for the tax year at issue is grossly excessive. Hoyne Savings & Loan Ass'n v. Hare, 60 Ill. 2d 84, 90 (1974). However, when such evidence is taken into account, consideration must be given to any changes in the property that may have changed the subject's assessed value. Id. Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is warranted.

The Board finds that, under Hoyne, it can consider the 2008 reduction agreed to by the parties in the Cook County Circuit Court. The Board further finds that the best evidence of the subject's 2007 assessment is that agreement, which was approved by The Honorable Judge Mark J. Ballard on February 23, 2012. As described above, the subject's assessed value under the 2008 agreement was \$108,358. Therefore, based on this record, the Board finds that the subject property had an assessed value of \$108,358 for tax year 2007. The subject's current assessed value is above this amount, and, therefore, the Board finds that a reduction is warranted. Since the subject's proper assessment has been determined, the Board finds the appellant's square footage argument moot.

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.



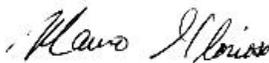
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DISSENTING: \_\_\_\_\_

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: April 19, 2013



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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.