



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

APPELLANT: Adrianos Development, LLC
DOCKET NO.: 07-28851.001-R-1
PARCEL NO.: 16-13-308-037-0000

The parties of record before the Property Tax Appeal Board are Adrianos Development, LLC, the appellant(s), by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, 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: \$ 4,624
IMPR.: \$64,375
TOTAL: \$68,999

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 3,125 square feet of land, which is improved with a one year old, three-story, masonry, multi-family dwelling containing 3,693 square feet of living area. The appellant's appeal is based on unequal treatment in the assessment process, and an incorrect classification under the Cook County Classification of Real Property Ordinance (the "Classification Ordinance"). The subject is currently classified as a 2-97 property.

In support of the equity argument, the appellant, via counsel, asserted that two other buildings were recently built in the subject's neighborhood, and that these buildings are exactly the same as the subject. The appellant submitted property characteristic sheets for the two comparables. Comparable #1 is described as a one year old, three-story, masonry, multi-family dwelling containing 3,693 square feet of living area, a slab, and air conditioning. It is classified as a 2-11 property under the Classification Ordinance. Comparable #2 is classified as a 2-97 property under the Classification Ordinance. No further information was provided for Comparable #2. To show that the subject was identical to the two comparables, the appellant submitted black and white photographs of the subject plus the comparables. Additionally, the appellant submitted architectural

plans for the subject. Comparable #1's assessed value for tax year 2007 was \$22,660, or \$6.14 per square foot of living area. Comparable #2's assessed value for 2007 was \$62,969. 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 \$68,999 was disclosed. The subject's improvement assessment is \$18.68 per square foot of living area. In support of the subject's assessment, the board of review submitted a memorandum prepared by Matt Panush, Cook County Board of Review Analyst. The board of review's memorandum simply states that the board of review uses recent sales to determine the price of a condominium unit, or, if no sales have occurred, the property reverts back to its previous assessed value. 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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 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 date, the Board finds that the appellant has met not this burden.

The only evidence submitted by the parties was the Cook County Assessor website printouts of the two comparable properties submitted by the appellant. Only one of these printouts had descriptive data. Thus, only one comparable could be used by the Board to determine whether the subject was equitably assessed. The Board finds that the use of one comparable is not enough evidence to satisfy the appellant's burden of proving the inequitable assessment by clear and convincing evidence. Therefore, the Board finds that a reduction 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.

Donald 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: November 30, 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.