



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

APPELLANT: Alex Tsolakides
DOCKET NO.: 07-29435.001-R-1
PARCEL NO.: 16-01-217-036-0000

The parties of record before the Property Tax Appeal Board are Alex Tsolakides, the appellant, by attorney Deborah M. Petro 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: \$ 7,812
IMPR.: \$ 45,320
TOTAL: \$ 53,132

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Building #1 is a three-story multi-family dwelling of masonry construction containing 2,943 square feet of living area. The building is 126 years old, and it has three apartment units and a full finished basement. Building #2 is a one-story single-family dwelling of masonry construction containing 616 square feet of living area. The building is 126 years old, and its features include central air conditioning and a full unfinished basement.

When the appellant completed section 2d of the residential appeal form, he indicated the appeal was being based on assessment inequity and overvaluation. However, the appellant only submitted equity evidence. In support of the assessment inequity argument, the appellant submitted evidence on three comparable properties for building #1. Equity data was not submitted on building #2. The three comparable properties for building #1 are described as three-story masonry multi-family dwellings that are either 116 or 118 years old. The comparables are located on the same block as the subject property. The comparable dwellings range in size from 3,680 to 4,805 square feet of living area, and they have three or four apartment units. These properties have improvement assessments ranging from \$7.63 to \$11.13 per square foot of living area. The appellant claims that building #1's

improvement assessment is \$45,320 or \$15.88 per square foot of living area, but that is based on using the combined 2007 improvement assessment for both buildings. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment for building #1.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$53,132 was disclosed. The board of review presented descriptions and assessment information on eight comparable properties for the two buildings. The four comparables for building #1 consist of two-story frame or masonry multi-family dwellings that range from 100 to 128 years old. The dwellings range in size from 3,240 to 3,623 square feet of living area. Three buildings have three apartment units and a full basement finished with an apartment, and one building has two apartment units and a full unfinished basement. Each comparable has a one or two-car garage. These properties have improvement assessments ranging from \$10.71 to \$12.33 per square foot of living area. The four comparables for building #2 consist of one-story frame single-family dwellings that are either 100 or 116 years old. The comparable buildings range in size from 800 to 874 square feet of living area. Three comparables have unfinished basements, either full or partial, and one has a slab foundation. Each comparable has a one or two-car garage. These properties have improvement assessments ranging from \$23.14 to \$24.15 per square foot of living area. Based on the 2007 assessment information provided by the board of review, building #1 has an improvement assessment of \$31,596 or \$10.74 per square foot of living area, and building #2 has an improvement assessment of \$13,724 or \$22.28 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's attorney acknowledged the presence of a second building but argued that the improvement assessment for building #1 should be calculated by dividing the total improvement assessment for the subject property by building #1's square footage.

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 this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of seven equity comparables for building #1. All of the comparables submitted for building #1 were generally similar in age, style, and exterior construction. The appellant's comparables were more similar to the subject in location, and the comparables submitted by the board of review were more similar in size. All of these comparables had improvement assessments that ranged from \$7.63 to \$12.33 per square foot of living area. Building #1's improvement assessment of \$10.74 per square foot of living area falls within the range established by these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that building #1's improvement assessment is equitable and a reduction in its assessment is not warranted. The Board also finds the board of review submitted comparables demonstrating building #2 was being equitably assessed, and the appellant failed to present clear and convincing evidence that the assessment of building #2 was not uniform.

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 M. Louie

Member

Shawn P. Lerbis

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: April 22, 2011

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.