



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

APPELLANT: John Brillakis
DOCKET NO.: 08-24989.001-R-1
PARCEL NO.: 13-26-426-032-0000

The parties of record before the Property Tax Appeal Board are John Brillakis, the appellant, by attorney Ellen G. Berkshire, 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 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: \$ 18,269
IMPR.: \$ 84,142
TOTAL: \$ 102,411

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,150 square foot parcel of land improved with multiple improvements. Improvement #1 is a 108-year old, two-story, masonry, mixed-use building containing 7,410 square feet of building area. Improvements #2 and #3 are 105-year old, two-story, masonry, mixed-use buildings, each containing 2,464 square feet of building area. The appellant argued, via counsel, unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument for Improvement #1, the appellant submitted information on a total of four properties suggested as comparable and located within one mile of the subject. The properties are described as two or three-story, masonry, mixed-use buildings. Suggested comparables #1, #2 and #3 have central air conditioning while suggested comparable #4 has two-car detached garage area. The properties range: in age from 51 to 110 years; in size from 3,660 to 8,970 square feet of building area; and in improvement assessment from \$3.86 to \$7.54 per square foot of building area. No suggested comparables were

submitted for Improvements #2 and #3. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's Improvement #1 improvement assessment of \$42,072 or \$5.68 per square foot of building area and Improvements #2 and #3 improvement assessments of \$21,035 or \$8.54 per square foot of building area each were disclosed.

In support of the subject's assessment for Improvement #1, the board of review presented the property characteristic printouts for four properties suggested as comparable and located within the subject's neighborhood. The board of review's suggested comparable #1 is identical to the appellant's suggested comparable #1. The properties are described as two or three-story, masonry, mixed-use dwellings. The properties range: in age from 51 to 96 years; in size from 6,740 to 8,064 square feet of building area; and in improvement assessment from \$6.72 to \$7.48 per square foot of building area.

For improvements #2 and #3, the board of review submitted property characteristic printouts for four properties suggested as comparable and located within the subject's neighborhood. The properties consist of two-story, masonry or frame and masonry, mixed-use buildings. The properties range: in age from 91 to 100 years; in size from 2,300 to 2,820 square feet of living area; and in improvement assessment from \$9.71 to \$13.78 per square foot of building area. 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 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.

As to Improvement #1, the parties submitted a total of eight properties suggested as comparable to the subject. The PTAB finds the board of review's comparables #1, #2 and #3 and the appellant's comparable #1 are the most similar to the subject in design, construction, size and/or amenities. These properties are masonry, two or three-story, mixed-use dwellings located within the subject's neighborhood. The properties range: in age from 51 to 78 years; in size from 6,740 to 7,765 square feet of building area; and in improvement assessment from \$6.86 to \$7.48 per square foot of building area. In comparison, the subject's

improvement assessment of \$5.68 per square foot of building area is below the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in improvement assessment is not warranted.

As to Improvements #2 and #3, the board submitted a total of four properties suggested as comparable to the subject. The PTAB finds the board of review's comparables similar to the subject in design, size, construction, and age. These properties are masonry or frame and masonry, two-story, mixed-use dwellings located within the subject's neighborhood. The properties range: in age from 91 to 100 years; in size from 2,300 to 2,820 square feet of building area; and in improvement assessment from \$9.71 to \$13.78 per square foot of building area. In comparison, the subject's improvement assessment of \$8.54 per square foot of building area is below the range of these comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessments is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is 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: March 23, 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.