



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

APPELLANT: Nicholas Dalamangas
DOCKET NO.: 09-23429.001-C-1 through 09-23429.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Nicholas Dalamangas, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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
09-23429.001-C-1	09-14-413-018-0000	47,691	188,982	\$236,673
09-23429.002-C-1	09-14-413-023-0000	16,985	1,292	\$18,277

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 30,436 square feet of land, which is improved with a 34 year old, one-story, frame and masonry, commercial building. At the time of this appeal, the subject was being used as a restaurant. The subject's improvement assessment is \$190,274. The parties dispute the subject's improvement size. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for three properties suggested as comparable to the subject. The comparables are described as one-story, masonry, commercial buildings. Additionally, the comparables range: in age from 22 to 60 years; in size from 3,705 to 8,889 square feet of building area; and in improvement assessments from \$16.60 to \$24.87 per square foot of building area. The comparables also have various amenities. The appellant submitted printouts from the Cook County Assessor's website detailing the subject and the three comparables. The printouts state that Comparable #1 was a partial assessment and that Comparable #3 was a prorated assessment. All of the assessments submitted by the appellant, including the assessments found on the printouts, are for tax year 2010. The appellant did

not submit any evidence in support of the subject's improvement size, but asserts the subject contains 3,278 square feet of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$254,950 was disclosed. In support of the subject's assessment, the board of review submitted a property record card for the subject, and raw sales data for six commercial restaurant properties located within five 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 commercial restaurant properties that range in age from 28 to 72 years old, and in size from 2,700 to 9,300 square feet of building area. The properties sold from April 2005 to April 2010 in an unadjusted range from \$600,000 to \$2,600,000, or from \$216.13 to \$347.90 per square foot of building area, including land. The board of review did not provide any assessment information for the comparables for the 2009 assessment year.

In support of the subject's improvement size, the board of review submitted the subject's property record cards. There are two property record cards for PIN -018. The first is dated September 1, 2010, and states that the subject's improvement size is 3,278 square feet of building area. This first property record card includes a drawing of the subject, which indicates an improvement size of 3,337 square feet of building area. The second property record card is dated September 1, 2010, and states that a 1,400 square foot addition was built on the property. This first property record card includes a drawing of the subject, which indicates an improvement size of 1,400 square feet of building area for the addition. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant asserted that the board of review's evidence should be given no weight because it did not address the appellant's equity argument.

At hearing, the appellant reaffirmed the evidence previously submitted. The board of review stated that the appellant Comparables #1 and #3 were both partial assessments.

After reviewing the record, hearing the testimony, 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 DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 645-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

Initially, the Board finds the most persuasive evidence on the subject's improvement size to be the property record cards for the subject submitted by the board of review. The first property record card included a drawing of the subject indicating an improvement size of 3,337 square feet of building area, and the second included a drawing of the 1,400 square foot addition to the subject. The Board finds the drawing on the first property record card more persuasive of the improvement size indicated on the front of the property record card. Thus, combined, these property records cards indicate an improvement size of 4,737 square feet of building area. The appellant did not refute these measurements or statements by the board of review. Therefore, the Board finds that the subject's improvement size is 4,737 square feet of building area, and has an improvement assessment of \$40.17 per square foot of building area.

The Board finds that none of the comparables submitted by the parties were similar to the subject in location, size, style, exterior construction, features, and/or age. Two of the three comparables submitted by the appellant were not full assessments, and none of the assessment information was for tax year 2009. For these two reasons, these comparables cannot be accurately used to determine whether the subject is fairly assessed. The board of review's evidence did not include assessment information for its comparables for tax year 2009. As such, the Board finds that the appellant has not met the burden of clear and convincing evidence, as there is no range of equity comparables with which to compare the subject. Therefore, the Board finds 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.

Donald R. Cuit

Chairman

[Signature]

Member

[Signature]

Member

[Signature]

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: May 24, 2013

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.