



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

APPELLANT: Neapolitan Condo Assoc.  
DOCKET NO.: 09-26235.001-R-2 through 09-26235.196-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Neapolitan Condo Assoc., the appellant, by attorney Richard J. Caldarazzo, of Mar Cal Law, 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 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
09-26235.001-R-2	17-04-220-058-1001	\$1,942	\$33,316	\$35,258
09-26235.002-R-2	17-04-220-058-1002	\$1,386	\$23,778	\$25,164
09-26235.003-R-2	17-04-220-058-1003	\$1,473	\$25,268	\$26,741
09-26235.004-R-2	17-04-220-058-1004	\$1,706	\$29,276	\$30,982
09-26235.005-R-2	17-04-220-058-1005	\$2,042	\$35,039	\$37,081
09-26235.006-R-2	17-04-220-058-1006	\$1,586	\$27,223	\$28,809
09-26235.007-R-2	17-04-220-058-1007	\$1,947	\$33,416	\$35,363
09-26235.008-R-2	17-04-220-058-1008	\$1,393	\$23,912	\$25,305
09-26235.009-R-2	17-04-220-058-1009	\$1,480	\$25,402	\$26,882
09-26235.010-R-2	17-04-220-058-1010	\$1,714	\$29,408	\$31,122
09-26235.011-R-2	17-04-220-058-1011	\$2,048	\$35,138	\$37,186
09-26235.012-R-2	17-04-220-058-1012	\$1,594	\$27,355	\$28,949
09-26235.013-R-2	17-04-220-058-1013	\$1,955	\$33,548	\$35,503
09-26235.014-R-2	17-04-220-058-1014	\$1,399	\$24,011	\$25,410
09-26235.015-R-2	17-04-220-058-1015	\$1,486	\$25,501	\$26,987
09-26235.016-R-2	17-04-220-058-1016	\$1,720	\$29,508	\$31,228
09-26235.017-R-2	17-04-220-058-1017	\$2,055	\$35,271	\$37,326
09-26235.018-R-2	17-04-220-058-1018	\$1,600	\$27,455	\$29,055
09-26235.019-R-2	17-04-220-058-1019	\$1,961	\$33,648	\$35,609
09-26235.020-R-2	17-04-220-058-1020	\$1,405	\$24,110	\$25,515
09-26235.021-R-2	17-04-220-058-1021	\$1,494	\$25,633	\$27,127
09-26235.022-R-2	17-04-220-058-1022	\$1,727	\$29,641	\$31,368
09-26235.023-R-2	17-04-220-058-1023	\$2,061	\$35,370	\$37,431

09-26235.024-R-2	17-04-220-058-1024	\$1,606	\$27,554	\$29,160
09-26235.025-R-2	17-04-220-058-1025	\$1,969	\$33,780	\$35,749
09-26235.026-R-2	17-04-220-058-1026	\$1,413	\$24,242	\$25,655
09-26235.027-R-2	17-04-220-058-1027	\$1,500	\$25,732	\$27,232
09-26235.028-R-2	17-04-220-058-1028	\$1,733	\$29,740	\$31,473
09-26235.029-R-2	17-04-220-058-1029	\$2,069	\$35,502	\$37,571
09-26235.030-R-2	17-04-220-058-1030	\$1,613	\$27,687	\$29,300
09-26235.031-R-2	17-04-220-058-1031	\$1,988	\$34,111	\$36,099
09-26235.032-R-2	17-04-220-058-1032	\$1,432	\$24,573	\$26,005
09-26235.033-R-2	17-04-220-058-1033	\$1,519	\$26,064	\$27,583
09-26235.034-R-2	17-04-220-058-1034	\$1,754	\$30,104	\$31,858
09-26235.035-R-2	17-04-220-058-1035	\$2,088	\$35,834	\$37,922
09-26235.036-R-2	17-04-220-058-1036	\$1,633	\$28,017	\$29,650
09-26235.037-R-2	17-04-220-058-1037	\$1,996	\$34,243	\$36,239
09-26235.038-R-2	17-04-220-058-1038	\$1,440	\$24,706	\$26,146
09-26235.039-R-2	17-04-220-058-1039	\$1,527	\$26,196	\$27,723
09-26235.040-R-2	17-04-220-058-1040	\$1,532	\$26,296	\$27,828
09-26235.041-R-2	17-04-220-058-1041	\$2,094	\$35,933	\$38,027
09-26235.042-R-2	17-04-220-058-1042	\$1,640	\$28,151	\$29,791
09-26235.043-R-2	17-04-220-058-1043	\$2,001	\$34,344	\$36,345
09-26235.044-R-2	17-04-220-058-1044	\$1,446	\$24,805	\$26,251
09-26235.045-R-2	17-04-220-058-1045	\$1,532	\$26,296	\$27,828
09-26235.046-R-2	17-04-220-058-1046	\$1,768	\$30,336	\$32,104
09-26235.047-R-2	17-04-220-058-1047	\$2,102	\$36,065	\$38,167
09-26235.048-R-2	17-04-220-058-1048	\$1,646	\$28,250	\$29,896
09-26235.049-R-2	17-04-220-058-1049	\$2,007	\$34,443	\$36,450
09-26235.050-R-2	17-04-220-058-1050	\$1,453	\$24,938	\$26,391
09-26235.051-R-2	17-04-220-058-1051	\$1,540	\$26,428	\$27,968
09-26235.052-R-2	17-04-220-058-1052	\$1,774	\$30,435	\$32,209
09-26235.053-R-2	17-04-220-058-1053	\$2,108	\$36,164	\$38,272
09-26235.054-R-2	17-04-220-058-1054	\$1,654	\$28,382	\$30,036
09-26235.055-R-2	17-04-220-058-1055	\$2,015	\$34,575	\$36,590
09-26235.056-R-2	17-04-220-058-1056	\$1,459	\$25,037	\$26,496
09-26235.057-R-2	17-04-220-058-1057	\$1,546	\$26,527	\$28,073
09-26235.058-R-2	17-04-220-058-1058	\$1,781	\$30,568	\$32,349
09-26235.059-R-2	17-04-220-058-1059	\$2,115	\$36,297	\$38,412
09-26235.060-R-2	17-04-220-058-1060	\$1,660	\$28,481	\$30,141
09-26235.061-R-2	17-04-220-058-1061	\$2,034	\$34,906	\$36,940
09-26235.062-R-2	17-04-220-058-1062	\$1,480	\$25,402	\$26,882
09-26235.063-R-2	17-04-220-058-1063	\$1,567	\$26,892	\$28,459
09-26235.064-R-2	17-04-220-058-1064	\$1,801	\$30,899	\$32,700
09-26235.065-R-2	17-04-220-058-1065	\$2,135	\$36,628	\$38,763
09-26235.066-R-2	17-04-220-058-1066	\$1,681	\$28,846	\$30,527
09-26235.067-R-2	17-04-220-058-1067	\$2,042	\$35,039	\$37,081
09-26235.068-R-2	17-04-220-058-1068	\$1,486	\$25,501	\$26,987
09-26235.069-R-2	17-04-220-058-1069	\$1,573	\$26,991	\$28,564

09-26235.070-R-2	17-04-220-058-1070	\$1,806	\$30,999	\$32,805
09-26235.071-R-2	17-04-220-058-1071	\$2,142	\$36,761	\$38,903
09-26235.072-R-2	17-04-220-058-1072	\$1,687	\$28,945	\$30,632
09-26235.073-R-2	17-04-220-058-1073	\$2,048	\$35,138	\$37,186
09-26235.074-R-2	17-04-220-058-1074	\$1,494	\$25,633	\$27,127
09-26235.075-R-2	17-04-220-058-1075	\$1,581	\$27,123	\$28,704
09-26235.076-R-2	17-04-220-058-1076	\$1,814	\$31,131	\$32,945
09-26235.077-R-2	17-04-220-058-1077	\$2,148	\$36,860	\$39,008
09-26235.078-R-2	17-04-220-058-1078	\$1,695	\$29,077	\$30,772
09-26235.079-R-2	17-04-220-058-1079	\$2,055	\$35,271	\$37,326
09-26235.080-R-2	17-04-220-058-1080	\$1,500	\$25,732	\$27,232
09-26235.081-R-2	17-04-220-058-1081	\$1,586	\$27,223	\$28,809
09-26235.082-R-2	17-04-220-058-1082	\$1,820	\$31,230	\$33,050
09-26235.083-R-2	17-04-220-058-1083	\$2,156	\$36,992	\$39,148
09-26235.084-R-2	17-04-220-058-1084	\$1,702	\$29,210	\$30,912
09-26235.085-R-2	17-04-220-058-1085	\$2,061	\$35,370	\$37,431
09-26235.086-R-2	17-04-220-058-1086	\$1,505	\$25,832	\$27,337
09-26235.087-R-2	17-04-220-058-1087	\$1,594	\$27,355	\$28,949
09-26235.088-R-2	17-04-220-058-1088	\$1,828	\$31,362	\$33,190
09-26235.089-R-2	17-04-220-058-1089	\$2,162	\$37,092	\$39,254
09-26235.090-R-2	17-04-220-058-1090	\$1,706	\$29,276	\$30,982
09-26235.091-R-2	17-04-220-058-1091	\$4,516	\$77,496	\$82,012
09-26235.092-R-2	17-04-220-058-1092	\$4,267	\$73,224	\$77,491
09-26235.093-R-2	17-04-220-058-1093	\$4,601	\$78,953	\$83,554
09-26235.094-R-2	17-04-220-058-1094	\$5,942	\$101,970	\$107,912
09-26235.095-R-2	17-04-220-058-1095	\$5,774	\$99,089	\$104,863
09-26235.096-R-2	17-04-220-058-1096	\$2,961	\$50,802	\$53,763
09-26235.097-R-2	17-04-220-058-1097	\$77	\$1,325	\$1,402
09-26235.098-R-2	17-04-220-058-1098	\$77	\$1,325	\$1,402
09-26235.099-R-2	17-04-220-058-1099	\$77	\$1,325	\$1,402
09-26235.100-R-2	17-04-220-058-1100	\$77	\$1,325	\$1,402
09-26235.101-R-2	17-04-220-058-1101	\$77	\$1,325	\$1,402
09-26235.102-R-2	17-04-220-058-1102	\$77	\$1,325	\$1,402
09-26235.103-R-2	17-04-220-058-1103	\$77	\$1,325	\$1,402
09-26235.104-R-2	17-04-220-058-1104	\$77	\$1,325	\$1,402
09-26235.105-R-2	17-04-220-058-1105	\$77	\$1,325	\$1,402
09-26235.106-R-2	17-04-220-058-1106	\$77	\$1,325	\$1,402
09-26235.107-R-2	17-04-220-058-1107	\$77	\$1,325	\$1,402
09-26235.108-R-2	17-04-220-058-1108	\$77	\$1,325	\$1,402
09-26235.109-R-2	17-04-220-058-1109	\$77	\$1,325	\$1,402
09-26235.110-R-2	17-04-220-058-1110	\$77	\$1,325	\$1,402
09-26235.111-R-2	17-04-220-058-1111	\$77	\$1,325	\$1,402
09-26235.112-R-2	17-04-220-058-1112	\$77	\$1,325	\$1,402
09-26235.113-R-2	17-04-220-058-1113	\$77	\$1,325	\$1,402
09-26235.114-R-2	17-04-220-058-1114	\$77	\$1,325	\$1,402
09-26235.115-R-2	17-04-220-058-1115	\$77	\$1,325	\$1,402

09-26235.116-R-2	17-04-220-058-1116	\$77	\$1,325	\$1,402
09-26235.117-R-2	17-04-220-058-1117	\$77	\$1,325	\$1,402
09-26235.118-R-2	17-04-220-058-1118	\$77	\$1,325	\$1,402
09-26235.119-R-2	17-04-220-058-1119	\$77	\$1,325	\$1,402
09-26235.120-R-2	17-04-220-058-1120	\$77	\$1,325	\$1,402
09-26235.121-R-2	17-04-220-058-1121	\$77	\$1,325	\$1,402
09-26235.122-R-2	17-04-220-058-1122	\$77	\$1,325	\$1,402
09-26235.123-R-2	17-04-220-058-1123	\$77	\$1,325	\$1,402
09-26235.124-R-2	17-04-220-058-1124	\$77	\$1,325	\$1,402
09-26235.125-R-2	17-04-220-058-1125	\$77	\$1,325	\$1,402
09-26235.126-R-2	17-04-220-058-1126	\$77	\$1,325	\$1,402
09-26235.127-R-2	17-04-220-058-1127	\$77	\$1,325	\$1,402
09-26235.128-R-2	17-04-220-058-1128	\$77	\$1,325	\$1,402
09-26235.129-R-2	17-04-220-058-1129	\$77	\$1,325	\$1,402
09-26235.130-R-2	17-04-220-058-1130	\$77	\$1,325	\$1,402
09-26235.131-R-2	17-04-220-058-1131	\$77	\$1,325	\$1,402
09-26235.132-R-2	17-04-220-058-1132	\$77	\$1,325	\$1,402
09-26235.133-R-2	17-04-220-058-1133	\$77	\$1,325	\$1,402
09-26235.134-R-2	17-04-220-058-1134	\$77	\$1,325	\$1,402
09-26235.135-R-2	17-04-220-058-1135	\$77	\$1,325	\$1,402
09-26235.136-R-2	17-04-220-058-1136	\$77	\$1,325	\$1,402
09-26235.137-R-2	17-04-220-058-1137	\$77	\$1,325	\$1,402
09-26235.138-R-2	17-04-220-058-1138	\$77	\$1,325	\$1,402
09-26235.139-R-2	17-04-220-058-1139	\$77	\$1,325	\$1,402
09-26235.140-R-2	17-04-220-058-1140	\$77	\$1,325	\$1,402
09-26235.141-R-2	17-04-220-058-1141	\$77	\$1,325	\$1,402
09-26235.142-R-2	17-04-220-058-1142	\$77	\$1,325	\$1,402
09-26235.143-R-2	17-04-220-058-1143	\$77	\$1,325	\$1,402
09-26235.144-R-2	17-04-220-058-1144	\$77	\$1,325	\$1,402
09-26235.145-R-2	17-04-220-058-1145	\$77	\$1,325	\$1,402
09-26235.146-R-2	17-04-220-058-1146	\$77	\$1,325	\$1,402
09-26235.147-R-2	17-04-220-058-1147	\$77	\$1,325	\$1,402
09-26235.148-R-2	17-04-220-058-1148	\$77	\$1,325	\$1,402
09-26235.149-R-2	17-04-220-058-1149	\$77	\$1,325	\$1,402
09-26235.150-R-2	17-04-220-058-1150	\$77	\$1,325	\$1,402
09-26235.151-R-2	17-04-220-058-1151	\$77	\$1,325	\$1,402
09-26235.152-R-2	17-04-220-058-1152	\$77	\$1,325	\$1,402
09-26235.153-R-2	17-04-220-058-1153	\$77	\$1,325	\$1,402
09-26235.154-R-2	17-04-220-058-1154	\$77	\$1,325	\$1,402
09-26235.155-R-2	17-04-220-058-1155	\$77	\$1,325	\$1,402
09-26235.156-R-2	17-04-220-058-1156	\$77	\$1,325	\$1,402
09-26235.157-R-2	17-04-220-058-1157	\$77	\$1,325	\$1,402
09-26235.158-R-2	17-04-220-058-1158	\$77	\$1,325	\$1,402
09-26235.159-R-2	17-04-220-058-1159	\$77	\$1,325	\$1,402
09-26235.160-R-2	17-04-220-058-1160	\$77	\$1,325	\$1,402
09-26235.161-R-2	17-04-220-058-1161	\$77	\$1,325	\$1,402

09-26235.162-R-2	17-04-220-058-1162	\$77	\$1,325	\$1,402
09-26235.163-R-2	17-04-220-058-1163	\$77	\$1,325	\$1,402
09-26235.164-R-2	17-04-220-058-1164	\$77	\$1,325	\$1,402
09-26235.165-R-2	17-04-220-058-1165	\$77	\$1,325	\$1,402
09-26235.166-R-2	17-04-220-058-1166	\$77	\$1,325	\$1,402
09-26235.167-R-2	17-04-220-058-1167	\$77	\$1,325	\$1,402
09-26235.168-R-2	17-04-220-058-1168	\$77	\$1,325	\$1,402
09-26235.169-R-2	17-04-220-058-1169	\$77	\$1,325	\$1,402
09-26235.170-R-2	17-04-220-058-1170	\$77	\$1,325	\$1,402
09-26235.171-R-2	17-04-220-058-1171	\$77	\$1,325	\$1,402
09-26235.172-R-2	17-04-220-058-1172	\$77	\$1,325	\$1,402
09-26235.173-R-2	17-04-220-058-1173	\$77	\$1,325	\$1,402
09-26235.174-R-2	17-04-220-058-1174	\$77	\$1,325	\$1,402
09-26235.175-R-2	17-04-220-058-1175	\$77	\$1,325	\$1,402
09-26235.176-R-2	17-04-220-058-1176	\$77	\$1,325	\$1,402
09-26235.177-R-2	17-04-220-058-1177	\$77	\$1,325	\$1,402
09-26235.178-R-2	17-04-220-058-1178	\$77	\$1,325	\$1,402
09-26235.179-R-2	17-04-220-058-1179	\$77	\$1,325	\$1,402
09-26235.180-R-2	17-04-220-058-1180	\$77	\$1,325	\$1,402
09-26235.181-R-2	17-04-220-058-1181	\$77	\$1,325	\$1,402
09-26235.182-R-2	17-04-220-058-1182	\$77	\$1,325	\$1,402
09-26235.183-R-2	17-04-220-058-1183	\$77	\$1,325	\$1,402
09-26235.184-R-2	17-04-220-058-1184	\$77	\$1,325	\$1,402
09-26235.185-R-2	17-04-220-058-1185	\$77	\$1,325	\$1,402
09-26235.186-R-2	17-04-220-058-1186	\$77	\$1,325	\$1,402
09-26235.187-R-2	17-04-220-058-1187	\$77	\$1,325	\$1,402
09-26235.188-R-2	17-04-220-058-1188	\$77	\$1,325	\$1,402
09-26235.189-R-2	17-04-220-058-1189	\$77	\$1,325	\$1,402
09-26235.190-R-2	17-04-220-058-1190	\$77	\$1,325	\$1,402
09-26235.191-R-2	17-04-220-058-1191	\$77	\$1,325	\$1,402
09-26235.192-R-2	17-04-220-058-1192	\$77	\$1,325	\$1,402
09-26235.193-R-2	17-04-220-058-1193	\$77	\$1,325	\$1,402
09-26235.194-R-2	17-04-220-058-1194	\$77	\$1,325	\$1,402
09-26235.195-R-2	17-04-220-058-1195	\$77	\$1,325	\$1,402
09-26235.196-R-2	17-04-220-058-1196	\$77	\$1,325	\$1,402

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has

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

### **Findings of Fact**

The subject property consists of a multi-story residential condominium building. There are 96 residential units and 100 parking units. The subject is situated on a 27,581 square foot site. The property is located in North Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence of 33 sales in the subject building that occurred between January 1, 2006 and October 2009. Based on these sales, the appellant's attorney submitted a condominium sales analysis. The appellant's analysis indicates that each residential unit was sold in conjunction with a parking unit. The appellant submitted recorder of deeds printouts that indicate the residential units and parking units were sold together. The sale prices were added together for a total price of \$13,652,500. Personal property of \$682,625 was deducted resulting in a total adjusted consideration of \$12,969,875. This amount was divided by the total percentage of the units sold of 34.186%, resulting in a total market value of \$37,939,141. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,886,600. The subject's assessment reflects a market value of \$43,669,662, land included, when using the 2009 three year average median level of assessments for class 2 property of 8.90% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on 24 recent sales that occurred from 2006 through 2009. The Board notes that most of the sales are the same sales that were submitted by the appellant; however, the board of review's analysis does not include the parking unit's percentage of interest in its analysis. The board of review's analysis added together the recent sales resulting in a total sale price of \$9,282,906. Two percent for personal property was then deducted, resulting in a total adjusted consideration of \$9,097,266. This amount was divided by the total percentage of the units sold of 22.62%, resulting in a total market value of \$40,217,798. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the sales submitted by both parties. When two sales were submitted for the same unit, the Board used the most recent sale price. The Board also finds that the percentage of ownership for the parking units should be included when computing the total percentage of interest sold. In addition, the Board finds that it would be improper to deduct personal property from the sale prices as no evidence of the value of the personal property was submitted by the parties.

The Board finds the recent sale prices submitted by both parties total \$11,620,906. This amount was divided by the total percentage of ownership of the residential and parking units of 29.51%, resulting in a total market value of the subject as a whole of \$39,379,552. This market value was then multiplied the three year average median level of assessments for class 2 property of 8.90%, resulting in a total assessment of \$3,504,780. This amount is below the subject's current assessment of \$3,886,600. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified.

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.

\_\_\_\_\_  
Chairman

*Mark Morris*

\_\_\_\_\_  
Member

*[Signature]*

\_\_\_\_\_  
Member

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting 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: July 24, 2015

*[Signature]*

\_\_\_\_\_  
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.