



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

APPELLANT: Peter Spyropoulos
DOCKET NO.: 09-31989.001-R-1 through 09-31989.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Peter Spyropoulos, the appellant(s), by attorney George N. Reveliotis, of Reveliotis 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 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
09-31989.001-R-1	17-17-101-011-0000	48,577	2	\$48,579
09-31989.002-R-1	17-17-101-010-0000	31,957	3	\$31,960

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 two vacant land parcels totaling 23,688 square feet. The property is located in West Chicago Township, Cook County. The property is a class 1-90, other minor improvements that do not add value, property under

the Cook County Real Property Assessment Classification Ordinance.

The appellant argued there was unequal treatment in the assessment process of the land as the basis of this appeal. In support of the equity argument, the appellant submitted assessment information on a total of five properties suggested as comparable. These parcels range in size from 6,250 to 25,410 square feet and have assessments from \$1.37 to \$6.37 per square foot. The properties are classified as 5-17, one story store; 4-97, not for profit special improvement; 5-90, commercial minor improvements; and 5-92 two or three story building containing part or all retail or commercial space. The appellant included assessment information for a parcel listed as part of comparable #4 and separately as an incomplete comparable #6. In addition, comparable #2, the non-profit, is listed as a partial assessment. The assessment information provided by the appellant is assessor certified data and not board of review level data. The assessor data for the subject incorrectly lists the subject's final 2009 assessment; the subject's assessment was reduced at the board of review certification.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,544 or \$3.40 per square foot. In support of its contention of the correct assessment the board of review submitted five sales comparables.

Conclusion of Law

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.

The Board finds the appellant's suggested comparables are not similar to the subject with the exception of comparable #3. These remaining properties are improved; have different levels of assessment; and have a classification as commercial or non-profit. The appellant failed to submit complete information on suggested comparable #2. The appellant only has one comparable similar to the subject, however, this comparable has a different level of assessment. Moreover, the data submitted by the

appellant was only assessor certified which does not reflect the final 2009 assessments for these properties. The appellant submitted data showing a different assessment for the subject and did not submit any data to show that the suggested comparables data remained the same at the board of review certification. Therefore, the Board finds the appellant failed to show by clear and convincing evidence that the subject is over assessed when compared to similar properties and no reduction 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



Member



Member

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: April 24, 2015



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.