FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Todd Pappas
DOCKET NO.: 09-32794.001-R-1
PARCEL NO.: 14-33-104-044-0000

The parties of record before the Property Tax Appeal Board are Todd Pappas, the appellant, by attorney Leonard Schiller, of Schiller Klein, PC, 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:	$13,200
IMPR.:	$63,264
TOTAL:	$76,464

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 1,896 square feet of living area. The dwelling was 90 years old. Features of the home include a concrete slab foundation and central air conditioning. The property has a 1,760 square foot site and is located in North Chicago Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of masonry construction that ranged in size from 1,792 to 2,122 square feet of living area. Two of the dwellings were 118 years old and one dwelling was 90 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full basement with recreation room finish. One comparable has central air conditioning and two fireplaces and another comparable also has two fireplaces. The comparables have improvement assessments ranging from $53,204 to $59,184 or from $27.64 to $29.69 per square foot of living area. The subject's improvement assessment is $63,264 or $33.37 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $54,055 or $28.51 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with two-story dwellings of masonry construction. Two of the dwellings contain 2,227 square feet of living area and two of the dwellings contain 2,292 square feet of living area. The dwellings were 111 or 121 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full basement, central air conditioning and one or two fireplaces. One comparable has a finished recreation room in the basement. Property record cards submitted by the board of review indicated all four of the comparables have full attics with living area. These properties have improvement assessments ranging from $83,245 to $85,723 or from $36.32 to $38.49 per square foot of living 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties to the appeal submitted a total of seven comparable properties into the record for the Board's consideration. The Board finds the comparables submitted into the record are not particularly similar to the subject property. Six of the seven properties are at least 21 years older than the subject property. All seven of the comparables have a full basement with four having finished recreation rooms. The subject is constructed on a concrete slab foundation. Six of the comparables have at least one fireplace. All four of the comparables submitted by the board of review apparently have a full attic with living area. Two of the appellant's comparables do not have central air conditioning that the subject property has. The seven comparables had improvement assessments that ranged from $27.64 to $38.49 per square foot of living area. The subject's improvement assessment of $33.37 per square foot of living area falls within the range established by the comparables in this record. The Board further finds that the board of review comparables would require the least number of adjustments to reflect the subject property. The board's comparables are assessed a range from $36.32 to $38.49 but all have a full attic

with living area. After considering the differences and adjustments in these comparables, the Board finds they lend support to the subject property's current per square foot assessment. Therefore, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not 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 18, 2014

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.