



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

APPELLANT: Katina Xouria
DOCKET NO.: 09-33978.001-R-1
PARCEL NO.: 04-25-118-004-0000

The parties of record before the Property Tax Appeal Board are Katina Xouria, the appellant, by attorney Mitchell L. Klein, 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: \$11,471
IMPR.: \$54,984
TOTAL: \$66,455**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story¹ dwelling of frame and masonry construction containing 2,004 square feet of living area. The dwelling was 43 years old. Features of the

¹ The appellant does not list the number of stories on the equity analysis grid attached to the appeal petition but indicates that the property is a Class 2-04 residence. A class 2-04 property under the Cook County Real Estate Classification Ordinance is described as "One Story Residence, any age, 1,801 square feet and over". On the property description portion of the PTAB 1A Residential Appeal form submitted by the appellant the subject is described as a one story dwelling. However, in rebuttal evidence submitted by the appellant's attorney he identifies the subject as a 1.5 story residence when comparing the subject to the one-story comparables submitted by the board of review. The copy of the board of review's final assessment notice to the appellant also classifies the property as 2-04. The subject property is described in the board of review's equity analysis grid as a 1.5-story residence. The printout of the assessor's property classification card identifies the subject as a class 2-04 property and lists 1.5 - 1.9 story as the residence type. The assessment card also indicates the subject has a partial attic with living area. No photographic evidence was submitted by either the appellant or the Cook County Board of Review.

home include a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The property has a 15,295 square foot site and is located in Northfield, Northfield Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as dwellings of masonry or frame and masonry construction that ranged in size from 1,876 to 2,457 square feet of living area. The comparable dwellings are all classified as Class "2-04" residences. The dwellings ranged in age from 55 to 68 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a partial or full basement and two-car attached garages. Two of the comparables have central air conditioning. Two comparables have a fireplace and one comparable has two fireplaces. The comparables have improvement assessments ranging from \$42,577 to \$62,262 or from \$22.69 to \$27.76 per square foot of living area. The subject's improvement assessment is \$54,984 or \$27.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$50,627 or \$25.26 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 either one or 1.5-story dwellings of frame and masonry construction that range in size from 1,909 to 2,121 square feet of living area. The dwellings ranged in age from 37 to 51 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full or partial basement and central air conditioning. One comparable has a finished recreation room in the basement. Two comparables have a single fireplace and one comparable has two fireplaces. Three comparables have a two-car garage and one comparable has a 2.5-car garage. These properties have improvement assessments ranging from \$57,601 to \$66,919 or from \$28.57 to \$34.53 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 for the Board's consideration. All of the suggested comparables are classified as 2-04 residences under the Cook County Real Estate Classification Ordinance. The Board finds the board of review comparables are the most similar to the subject in location, size, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$28.57 to \$34.53 per square foot of living area. Board of review comparable number 1 is the most similar to the subject property. This comparable is a 1.5 story residence with partial attic living area and contains a total of 1,975 square feet. The property is also the closest in age to the subject of all comparables in the record. This comparable has an improvement assessment of \$29.17 per square foot. The subject's improvement assessment of \$27.00 per square foot of living area is within the range established by all the comparables in the record and is below that of the best comparable in this record. The Board gave diminished weight to the three comparables submitted by the appellant due primarily to the age disparity when compared to the subject. The comparables ranged in age from 55 to 68 years old compared to the subject's age of 43. Two of the appellant's comparables also have partial basements compared to the subject's full basement. 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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 21, 2014

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.