



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

APPELLANT: Andreas G. Tongas  
DOCKET NO.: 11-28498.001-R-1  
PARCEL NO.: 12-14-128-004-0000

The parties of record before the Property Tax Appeal Board are Andreas G. Tongas, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, 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:

**LAND:** \$ 6,990  
**IMPR.:** \$ 42,715  
**TOTAL:** \$ 49,705

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 2011 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 two-story multi-family building of frame and masonry construction with 3,442 square feet of building area. The building is approximately 32 years old. Features of the building include three apartments, a full unfinished basement, central air conditioning and a two-car attached garage. The property has a 4,993 square foot site and

is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance").

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales. The comparables were residential apartment buildings that ranged in size from 3,000 to 4,500 square feet of building area and in age from 40 to 84 years old. The sales occurred from January 2009 to November 2010 for prices ranging from \$290,500 to \$525,000 or from \$82.34 to \$129.50 per square foot of building area, including land. The appellant requested the subject's assessment be reduced to \$35,050.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,705. The subject's assessment reflects a market value of \$497,050 or \$144.41 per square foot of building area, including land, when applying the Ordinance level of assessment for class 2-11 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with three, two-story multi-family buildings and one three-story multi-family building that ranged in size from 3,048 to 3,924 square feet of building area. The buildings ranged in age from 31 to 109 years old and had the same classification code as the subject property. The comparables had similar features as the subject building with the exception three had no central air conditioning. The sales occurred from March 2008 to July 2010 for prices ranging from \$510,000 to \$625,000 or from \$151.95 to \$167.32 per square foot of building area, including land.

#### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 through #4 and #6 and board of review comparable sales #1 through #3. These comparables sold for prices ranging from \$82.34 to \$167.32 per square foot of building area, including land. The comparable most similar to the subject property was board of review comparable sale #1 that sold in April 2010 for a price of \$554,000 or \$151.95 per square foot of building area, including land. The subject's assessment reflects a market value of \$497,050 or \$144.41 per square foot of building area, including land, which is within the range established by the best comparable sales in this record but below the value established by the best comparable sale in the record. Based on this evidence the Board finds 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: November 21, 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.