



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

APPELLANT: George Boudouvas
DOCKET NO.: 06-27783.001-R-1
PARCEL NO.: 14-29-113-034-0000

The parties of record before the Property Tax Appeal Board are George Boudouvas, the appellant, by attorney Michael Griffin 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:	\$ 16,169
IMPR.:	\$ 48,308
TOTAL:	\$ 64,522

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story multi-family dwelling of frame construction containing 7,977 square feet of living area. The dwelling is 115 years old. Features include six apartment units and a partial, unfinished basement. The subject has a classification code of 2-12 under the Cook County Real Property Assessment Classified Ordinance, Mixed commercial/residential building, 6 units or less, square feet less than 20,000.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two or three-story frame or masonry dwellings that range in age from 98 to 107 years old. The appellant's comparables all have the same classification and neighborhood codes as the subject. The multi-family dwellings range in size from 1,560 to 18,735 square feet of living area. The comparables have four or five apartment units, and each has an unfinished basement, either full or partial. The comparables have improvement assessments ranging from \$4.43 to \$5.81 per square foot of living area. The subject's improvement assessment is \$6.06 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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 consisting of two or three-story frame or masonry dwellings that range in age from four to 112 years old. The comparables all have the same classification and neighborhood codes as the subject. The multi-family dwellings range in size from 4,701 to 12,644 square feet of living area. The comparables have five or six apartment units; each has a full or partial unfinished basement; three have central air conditioning; and one has a garage. These properties have improvement assessments ranging from \$7.78 to \$12.06 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 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.

All of the seven comparables submitted by both parties were two or three-story frame or masonry buildings that have the same classification and neighborhood codes as the subject. The appellant's comparables numbered one and two were considerably larger than the subject, and the comparable numbered three was much smaller. As a result, the appellant's comparables received reduced weight in the Board's analysis. The comparables numbered two and three by the board of review were substantially newer than the subject, and they were also much larger in size. The comparable numbered one by the board of review was very similar to the subject in many respects, but it was much smaller in size. As a result, the comparables numbered one through three by the board of review also received reduced weight. The comparable numbered four by the board of review, despite having a masonry exterior, was most similar in age, style, size, and foundation. Due to its similarities to the subject, this comparable received the most weight in the Board's analysis. This comparable had an improvement assessment of \$7.78 per square foot of living area. The subject's improvement assessment of \$6.06 per square foot of living area is supported by this assessment. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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.

Donald R. Lut

Chairman

K. L. Fer

Stephen J. Hurl

Member

Member

Mario Moline

Matthew R. Gorski

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 23, 2010

Gillen Castrovilli

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.