



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

APPELLANT: George Loukas
DOCKET NO.: 10-22218.001-C-1
PARCEL NO.: 14-20-400-027-0000

The parties of record before the Property Tax Appeal Board are George Loukas, the appellant(s), by attorney Deborah M. Petro 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: \$ 69,639
IMPR.: \$ 1,980
TOTAL: \$ 71,619

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 2010 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 3,258 square foot parcel of land that is used as a parking lot. The subject is located in Lave View Township, Cook County. The subject is classified as a

class 5-90 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables range in size from 3,330 to 6,363 square feet of land area. They have land assessments that range from \$9.37 to \$10.87 per square foot of land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,619. The subject property has a land assessment of \$69,639 or \$21.37 per square foot of land. In support of its contention of the correct assessment the board of review submitted information on eleven sale comparables.

At hearing, the appellant's attorney stated the subject is located near Wrigley Field and that it is used as a parking lot. The appellant's attorney submitted a Google map of the subject and each of the appellant's comparables. The board of review's representative did not object to the submission of this evidence. The administrative law judge admitted this evidence to the record and marked it "Exhibit #1." The appellant's attorney stated that the subject is assessed at \$21.37 per square foot of land while the comparables are assessed at less than \$11.00 per square foot of land. The board of review's representative rested on the board's previously submitted evidence.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 appellant's comparable #2 is similar to the subject. The Board finds appellant's comparables #1 and #3 are dissimilar to the subject because their land square footage is much larger than the subject's land square footage. Appellant's comparable #1 has 6,363 square feet of land and appellant's comparable #3 has 4,995 square feet of land, while the subject has 3,258 square feet of land. The Board finds that the appellant has not met the burden of a proving by clear and convincing evidence that the subject parcels are not uniformly assessed, as there is no range of comparables with which to compare the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing that the subject was inequitably assessed 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

Mark Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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: July 24, 2015

[Signature]

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.