



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

APPELLANT: Nick Kaloris
DOCKET NO.: 11-25174.001-R-1 through 11-25174.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Nick Kaloris, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-25174.001-R-1	01-27-300-013-0000	14,601	0	\$14,601
11-25174.002-R-1	01-27-300-014-0000	11,282	188,866	\$200,148

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 two improvements. Improvement #1 (01-27-300-014-0000) contains a three year old, two-story, single-family dwelling of frame and masonry construction with 11,506 square feet of living area. Features of the home include a partial finished basement with a formal recreation room, central air conditioning, four fireplaces, and a four-car garage. Improvement #2 (01-27-300-013-0000) is a vacant parcel of land containing 73,007 square feet of land. The subject has a 56,410 square foot site and is located in Barrington Township, Cook

County. Improvement #1 is classified as a class 2-09 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 four equity comparables, for Improvement #1 and three equity land comparables for Improvement #2.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the Improvement #1 of \$214,811. Improvement #1 has an improvement assessment of \$203,529 or \$17.69 per square foot of living area. Improvement #2 has a total assessment of \$14,601 or \$2.00 per square foot of land area. In support of its contention of the correct assessment regarding Improvement #1, the board of review submitted information on three equity comparables with sale information on comparables #1, #2, and #3. No evidence was submitted regarding Improvement #2.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

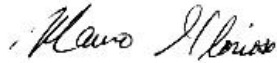
The Board finds the best evidence of assessment equity for Improvement #1 to be appellant's comparable #1, #2, and #4 and the board of review's comparable #1 which is the same as the appellant's comparable #2. These comparables had improvement assessments that ranged from \$15.89 to \$16.80 per square foot of living area. The subject's improvement assessment of \$17.69 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that Improvement #1 was inequitably assessed and a reduction in the subject's assessment is justified.

Further, the Board finds the best evidence of land equity to be the comparables submitted by the appellant for Improvement #2. These land comparables ranged from \$1.75 to \$2.00 per square foot of land. The subject's land assessment of \$2.00 per square foot of land falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing

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evidence that subject's land was inequitably assessed and a reduction in the subject's land 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



Acting 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 22, 2016



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.