



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

APPELLANT: George Liakopoulos
DOCKET NO.: 12-23985.001-R-1
PARCEL NO.: 09-22-207-052-0000

The parties of record before the Property Tax Appeal Board are George Liakopoulos, the appellant, by attorney Mary T. Nicolau of Fox Rothschild LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$10,274
IMPR.: \$97,942
TOTAL: \$108,216

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 2012 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 is improved with a two-story, masonry dwelling that is approximately one year old. The parties differed on size: The board of review states the subject has 5,059 square feet of living area and 15,221 square feet of land area, while the appellant contends the subject has 3,951 square feet of living area and 14,657 square feet of land area. Features of the home include a full finished basement, central air conditioning, two fireplaces and a three-car garage. The subject property is located in Park Ridge, Maine Township, Cook County, and is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance. The appellant contends the subject should be classified as a class 2-08 property.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. In support of the size claims, the appellant's attorney presented a signed affidavit dated November 16, 2011, from the appellant, wherein the appellant stated that the subject dwelling was completed in 2011 and "the

corrected building square footage should be 3,951 square feet and 14,657 for the land square footage.” The appellant supplied a site plan map dated September 22, 2009, showing how the land area of 14,657 square feet was calculated. The site plan map also disclosed that the subject dwelling has 3,951 “livable” square feet. Based on this information, the appellant requested a reduction in the subject’s improvement assessment to \$81,672.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,216. The subject property has an improvement assessment of \$97,942 or \$19.36 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review did not respond to the appellant’s claims regarding the subject’s land and living areas.

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 subject’s dwelling size and land area are at issue in this appeal. The appellant claims the subject has 3,951 square feet of living area and 14,657 square feet of land area. The appellant’s attorney produced a signed affidavit from the appellant and a site plan map of the subject property. The site plan map was signed and dated September 22, 2009. In the affidavit, the appellant stated the dwelling was completed in 2011. The Board finds the site plan described the subject as having a buildable area of 6,371 square feet; and the dimensions on the site plan do not support the appellant’s assertion of size and appear to support the board of review’s size for the subject dwelling. Therefore, the Board finds the appellant’s evidence does not support his claims regarding the subject’s land and living areas. Given the record, the Board finds the subject dwelling has 15,221 square feet of land area; 5,059 square feet of living area; and an improvement assessment of \$19.36 per square foot of living area.

The parties submitted information on a total of eight suggested equity comparables. The Board finds the appellant’s comparables had significantly less living area than the subject and received reduced weight in the Board's analysis. Board of review comparable #2 was older than the subject, and comparable #4 had a different assigned neighborhood code than the subject. As a result, board of review comparables #2 and #4 also received reduced weight. The Board finds the best evidence of assessment equity regarding the subject’s improvement assessment to be board of review comparables #1 and #3. These comparables were very similar to the subject in location, design, exterior construction, age, living area and most features. These comparables had improvement assessments of \$20.75 and \$22.15 per square foot of living area. The subject's improvement assessment of \$19.36 per square foot of living area falls below the improvement assessments of the best comparables in this record. Based on this record, the Board finds a reduction in the subject's improvement 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: _____

CERTIFICATION

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: May 20, 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.