



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

APPELLANT: Jim Katsikonouris
DOCKET NO.: 12-32928.001-R-1
PARCEL NO.: 13-20-200-019-0000

The parties of record before the Property Tax Appeal Board are Jim Katsikonouris, the appellant, by attorney Peter D. Verros, of Verros, Lafakis & Berkshire, P.C. 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 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:

LAND: \$ 3,830
IMPR.: \$27,570
TOTAL: \$31,400

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 contains two improvements. Improvement #1 is a 93 year-old, one and one-half-story dwelling of frame construction containing 1,489 square feet of living area. Features of the home include a full unfinished basement and a two-car garage. Improvement #1 is a Class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The parties did not submit descriptive information about Improvement #2, except that the board of review disclosed on the cover page of its Notes on Appeal the notation "multi-improvement" and that the subject contains a Class 2-02 improvement under the Cook County Real Property Assessment Classification Ordinance at \$15.33 per square feet of living area. The property has a 3,830 square foot site and is located in Jefferson Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables only for

Improvement #1. The appellant provided print-outs from the website of the Cook County Assessor for the subject and each of his comparables. The print-out for the subject disclosed the note, “[p]arcel contains one or more improvements.” The appellant submitted descriptive information for only Improvement #1. The appellant requested a total assessment reduction to \$18,942.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the two-improvement subject of \$33,351. The board of review submitted descriptive information for only Improvement #1, but disclosed on the cover pages of its Notes on Appeal that Improvement #1 was assessed at \$11.31 per square foot of living area and that Improvement #2 was assessed at \$15.33 per square foot of living area. The board of review submitted four equity comparables for each of Improvement #1 and Improvement #2.

Both the appellant and the board of review listed an assessment for both improvements of \$29,521 in their respective Grid Analyses. However, with the information submitted by the board of review as to the improvement assessments per square foot of living area for each of the two improvements, the assessment for Improvement #1 was \$16,841 and for Improvement #2 was \$12,680.

Conclusion of Law

As to Improvement #1, 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 met this burden of proof and a reduction in the subject's Improvement #1 assessment is warranted.

The Board finds the best evidence of Improvement #1 assessment equity to be the appellant's comparables #1, #2 and #4. These comparables had improvement assessments that ranged from \$9.21 to \$10.84 per square foot of living area. The subject's improvement assessment of \$11.31 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 the subject's Improvement #1 was inequitably assessed and holds that a reduction in the subject's assessment is justified.

As to Improvement #2, 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 Improvement #2 assessment is not warranted.

The Rules of the Property Tax Appeal Board provide, in relevant part:

any contesting party shall have the burden of going forward;

the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property.

86 IL ADC §1910.63(a-b).

The Board finds that neither the appellant nor the board of review submitted descriptive information about Improvement #2. Moreover, only the board of review submitted equity comparables for Improvement #2. Without further information, the Board cannot make meaningful comparisons to the equity comparables submitted. The only information either party submitted about Improvement #2 was the board of review's notation that it was assessed at \$15.33 per square foot of living area. Since it is the burden of the appellant to go forward with the appeal and provide sufficient evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's Improvement #2 was inequitably assessed and holds that 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



Acting 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: September 23, 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.