



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

APPELLANT: Peter Pelafas
DOCKET NO.: 12-35598.001-C-1
PARCEL NO.: 15-12-321-041-0000

The parties of record before the Property Tax Appeal Board are Peter Pelafas, the appellant(s), by attorney William J. Seitz, of the Law Offices of William J. Seitz, LLC 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: \$5,859
IMPR.: \$19,936
TOTAL: \$25,795

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 a 51 year-old, one-story commercial building of masonry construction containing 1,875 square feet of gross building area. The property has an 1,875 square foot site located in River Forest Township, Cook County. It is a Class 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant requested the Board to accept the instant appeal as a direct appeal from the Board's November 23, 2016 decision in docket #11-20236.001-C-1, wherein the Board found the total assessment to be \$22,199. The appellant filed the instant appeal on December 19, 2016.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparables, but without 2012 assessment information or key property characteristics. The appellant requested a total

assessment reduction to \$22,199, the same total assessment as in the Board's prior 2011 decision.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,795. The subject property has an improvement assessment of \$19,936, or \$10.63 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted information on five suggested comparables, only three of which disclosed assessment information, but without the lien year for that data.

Conclusion of Law

The Board finds the appellant filed a timely direct appeal request.

The appellant 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.

Although the appellant submitted five equity comparables and the board of review submitted five comparables, none of them included assessment information for the instant 2012 lien year. Further, the appellant did not submit documentation of the key property characteristics of the comparables. Based on this record, the Board finds the appellant did not demonstrate with sufficient clear and convincing evidence that the subject's improvement 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting 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: September 22, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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