



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

APPELLANT: Philip Pappas
DOCKET NO.: 13-33765.001-R-1
PARCEL NO.: 14-32-108-012-0000

The parties of record before the Property Tax Appeal Board are Philip Pappas, the appellant, by attorney Abby L. Strauss of Schiller Strauss & Lavin, PC, 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: \$21,000
IMPR.: \$48,441
TOTAL: \$69,441

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 2013 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 two-story mixed use building of masonry construction that has 3,327 square feet of building area. The building is approximately 122 years old. Features include a partial unfinished basement and central air conditioning. The subject property is located in North Chicago Township, Cook County, Illinois. The subject property is classified as a Class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted evidence before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of the inequity argument, the appellant submitted information on three assessment comparables located in the same neighborhood code as the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$24,224 to \$42,881 or from \$7.90 to

\$12.52 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,441. The subject property has an improvement assessment of \$48,441 or \$14.56 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$54,428 to \$75,437 or from \$16.71 to \$22.42 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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); Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 no reduction in the subject's assessment is warranted.

The parties submitted seven suggested assessment comparables for the Board's consideration. The Board gave less weight to appellant's comparable #1 due to its concrete slab foundation, inferior to the subject. The Board gave less weight to comparable #3 submitted by the board of review due to its newer age when compared to the subject. The Board finds the remaining five comparables are more similar when compared to the subject in location, design, age, building size and features. These comparables have improvement assessments ranging from \$27,619 to \$75,437 or from \$8.77 to \$22.42 per square foot of building area. The subject property has an improvement assessment of \$48,441 or \$14.56 per square foot of building area, which falls within the range established by the most similar assessment comparables contained in the record. Based on this analysis, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence.

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

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: December 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.