



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

APPELLANT: Themis and Karen Anagnos  
DOCKET NO.: 14-27574.001-R-1  
PARCEL NO.: 15-33-322-025-0000

The parties of record before the Property Tax Appeal Board are Themis and Karen Anagnos, the appellant(s); 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:** \$ 4,950  
**IMPR.:** \$ 60,264  
**TOTAL:** \$ 65,214

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 2014 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a two-story dwelling of masonry construction with 3,254 square feet of living area. The dwelling is 13 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a three-car garage. The property has a 6,600 square foot site, and is located in La Grange Park, Proviso Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject was owner occupied.

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

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted sales information for the four equity comparables. Sale Comparable #3 and #4 sold in December 2002 and February 2001, respectively.

The appellant also argued that the subject suffers from “locational or economic obsolescence.” In support of this argument, the appellant stated that the subject is located directly across the street from various municipal buildings, including a village hall, a police station, and a fire station. The appellant submitted black and white photographs of the municipal facilities, and stated that these facilities cause loud sirens, bright lights, and are used for other municipal purposes during all hours of the day and night. Thus, the appellant argues, the subject’s assessment should be reduced to reflect the decreased desirability of the subject due to these factors.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,214. The subject property has an improvement assessment of \$60,264, or \$18.52 per square foot of living area. The subject's assessment reflects a market value of \$652,140, or \$200.41 per square foot of living area, including land, when applying the 2014 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables and four sale comparables.

In rebuttal, the appellant reaffirmed the evidence previously submitted. The appellant also submitted three additional equity comparables, and resubmitted Equity Comparable #3 (marked as Equity Comparable #2 in the rebuttal submission); however, this comparable’s improvement assessment differs from the appellant’s original evidentiary submission (\$18.95 per square foot of living area in the original submission; \$17.41 per square foot of living area in the rebuttal submission). The appellant also argued that the board of review’s comparables had incorrect improvement assessments. For example, board of review Equity Comparable #1 has an improvement assessment of \$23.46 per square foot of living area, and the appellant contends the correct improvement assessment is \$18.41 per square foot of living area. The appellant provided no evidence to support this assertion.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board finds that the additional evidence provided by the appellant in rebuttal cannot be considered. “Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.” 86 Ill.Admin.Code

§1910.66(c). The evidence submitted in rebuttal included newly discovered properties, which is expressly prohibited from consideration if submitted in rebuttal. Therefore, the Board accorded these comparable no weight in its analysis.

The Board finds the best evidence of market value to be appellant's comparable #2, and board of review comparables #1 and #2. These comparables sold for prices ranging from \$111.50 to \$302.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$200.41 per square foot of living area, including land, which is within the range established by the best comparables in this record. Sale Comparables #3 and #4 submitted by the appellant had sales that took place in December 2002 and February 2001, respectively. Such sales are too remote in time to accurately depict the market for the subject as of January 1, 2014. Therefore, the Board accorded these sale comparables no weight in its analysis.

The Board also accorded no weight to the appellant's external or locational obsolescence argument. The subject is only 13 years old, and, presumably, was built and occupied after the municipal buildings were built and occupied. As such, any such downward adjustment due to external or locational obsolescence should already be figured into the subject's assessment. Even if that is not the case, the Board finds no evidence in the record to support a reduction based on external or locational obsolescence. The only evidence submitted in support of this argument was conclusory statements and black and white photographs. No evidence was submitted to show the quantitative value of any downward adjustment that should be applied to the subject's market value due to external or locational obsolescence. Based on this record, the Board finds the appellant did not demonstrate, by a preponderance of the evidence, that the subject is overvalued.

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 Board finds the best evidence of assessment equity to be appellant's comparable #2, and board of review comparables #1, #2, #5, #6, #7, and #8. These comparables had improvement assessments that ranged from \$18.96 to \$27.13 per square foot of living area. The subject's assessment of \$18.52 per square foot of living area falls within the range established by the best comparables in this record. Equity Comparable #3 submitted by the appellant was given diminished weight in the Board's analysis because the appellant submitted conflicting improvement assessments for this comparable, and the Board is unable to ascertain the correct figure for this comparable. Based on this record, the Board finds the appellant did not demonstrate, with clear and convincing evidence, that the subject's improvement was inequitably assessed, and 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.

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Chairman



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Member

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Acting Member



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Member

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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: June 23, 2017



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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.