



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

APPELLANT: John Makris
DOCKET NO.: 15-22806.001-R-1
PARCEL NO.: 08-11-222-007-0000

The parties of record before the Property Tax Appeal Board are John Makris, the appellant, by attorney John S. Xydakis, of the Law Offices of John S. Xydakis 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: \$4,288
IMPR.: \$18,099
TOTAL: \$22,387

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 2015 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 one-story dwelling of masonry construction. The dwelling is approximately 58 years old and has 1,389 square feet of living area. Features of the home include a full finished basement, central air conditioning, a fireplace and a one-car garage. The property has a 9,531-square foot site and is located in Mount Prospect, Elk Grove Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on four equity comparables. The comparables have the same assigned neighborhood and classification codes as the subject;

however, the appellant did not provide information regarding their proximity to the subject.¹ The comparables are improved with one-story dwellings of masonry construction. The dwellings are either 57 or 58 years old and contain from 1,107 to 1,635 square feet of living area. Each comparable has a basement; two comparables have central air conditioning; and two comparables have fireplaces. Information regarding garages was not provided on the appellant's grid analysis. The comparables have improvement assessments ranging from \$1,646 to \$14,488 or from \$1.30 to \$8.86 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$11,681 or \$8.41 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$22,387 was disclosed. The subject property has an improvement assessment of \$18,099 or \$13.03 per square foot of living area. The board of review presented descriptions and assessment information on four suggested comparable properties with the same assigned neighborhood and classification codes as the subject. Two of the comparables were located on the same block or tax block as the subject, and the other two comparables were located one-quarter mile from the subject property. The comparables are improved with one-story dwellings of masonry construction. The dwellings are 58 years old and contain from 1,138 to 1,480 square feet of living area. Two comparables have finished basements, either full or partial, and the other two comparables have partial unfinished basements. Three comparables have central air conditioning; two comparables have fireplaces; and each comparable has a garage, ranging from one-car to two-car. These properties have improvement assessments ranging from \$16,718 to \$21,434 or from \$13.53 to \$14.73 per square foot of living 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). 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 parties presented assessment data on a total of eight suggested comparables. The Board gave less weight to the appellant's comparables for a variety of reasons. The Board finds the appellant's comparable #1 to be an outlier due to its improvement assessment of \$1.30 per square foot of living area that was substantially lower than any other comparable submitted for this appeal. The Board finds the appellant's comparables #3 and #4 differed significantly from the subject in living area. Although the appellant did not provide information regarding the proximity of comparables #1 through #3 to the subject, their parcel index numbers indicate they

¹ The appellant also submitted a map showing the location of three of the four comparable properties; however, the subject's location on the map was not revealed.

were not located near the subject property. The Board also gave less weight to board of review comparable #1 because it had less living area than the subject.

The Board finds the best evidence of assessment equity in the record to be board of review comparables #2 through #4. These comparables were one-story masonry dwellings like the subject; they were located in close proximity to the subject; they were the same age as the subject; and they were also very similar to the subject in living area. Board of review comparables #2 through #4 had improvement assessments that ranged from \$13.53 to \$14.73 per square foot of living area. The subject's improvement assessment of \$13.03 per square foot of living area falls below the range established by the best comparables in this record. 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: July 17, 2018



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

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