



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

APPELLANT: Merkouri Kanatzidis  
DOCKET NO.: 16-20801.001-R-1  
PARCEL NO.: 05-33-217-005-0000

The parties of record before the Property Tax Appeal Board are Merkouri Kanatzidis, the appellant, by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd. 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:** \$13,260  
**IMPR.:** \$87,728  
**TOTAL:** \$100,988

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 2016 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 dwelling of frame construction. The dwelling is approximately 16 years old and has 3,089 square feet of living area. Features of the home include a full finished basement, central air conditioning and two fireplaces. The property has a 7,800 square-foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-78 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 information on five equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of frame, masonry or frame and masonry construction. The dwellings are from 16 to 62 years old and contain from 2,806 to 3,213 square feet of living area. The comparables have full or partial basements, with two having finished areas. Each comparable has central air

conditioning; four comparables have one or three fireplaces; and four comparables have garages that range from 1-car to 3-car. The comparables have improvement assessments that range from \$75,110 to \$90,816 or from \$25.22 to \$28.50 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$85,596 or \$27.71 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 \$103,243 was disclosed. The subject property has an improvement assessment of \$89,983 or \$29.13 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties that have the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of frame construction. The dwellings are from 10 to 20 years old and contain from 2,834 to 3,633 square feet of living area. The comparables have full basements, with two having finished areas. Each comparable has central air conditioning, one or two fireplaces, and a garage, either 2-car or 2½-car. The comparable properties have improvement assessments that range from \$81,704 to \$102,443 or from \$28.20 to \$28.83 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented assessment data on a total of nine suggested comparables. The Board finds that eight of the nine comparables have garages, a feature that the subject does not have. The Board finds the appellant's comparables #1, #2 and #4 are significantly older than the subject and comparables #1, #3 and #5 have unfinished basements that were dissimilar from the subject's finished basement. Due to these differences, the appellant's comparables received reduced weight in the Board's analysis. Board of review comparables #1 and #4 also have unfinished basements and comparable #4 has significantly more living area than the subject. As a result, board of review comparables #1 and #4 also received reduced weight. The Board finds the best evidence of assessment equity to be board of review comparables #2 and #3. The Board finds these comparables, despite having garages, are very similar to the subject in location, story height, frame construction, age, living area and other features like a full finished basement and central air conditioning. Board of review comparables #2 and #3 have improvement assessments of \$28.48 and \$28.29 per square foot of living area, respectively. Although the subject does not have a garage, its improvement assessment of \$29.13 per square foot of living area is higher than the per square foot improvement assessments of the two best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted.

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: August 20, 2019



\_\_\_\_\_  
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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Merkouri Kanatzidis, by attorney:  
Timothy E. Moran  
Schmidt Salzman & Moran, Ltd.  
111 West Washington Street  
Suite 1300  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602