



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

APPELLANT: Dimitrios Mellos
DOCKET NO.: 16-21468.001-R-1
PARCEL NO.: 10-24-304-041-0000

The parties of record before the Property Tax Appeal Board are Dimitrios Mellos, the appellant, by attorney Spiro Zarkos, of Verros Berkshire, 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: \$5,845
IMPR.: \$34,755
TOTAL: \$40,600

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 multi-family dwelling of masonry exterior construction with 1,917 square feet of living area. The dwelling is approximately 63 years old. Features include a full unfinished basement and a 3-car detached garage. The property has an 8,350 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-11 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 four equity comparables located within the same neighborhood assessment code as the subject property. The comparables are improved with 2-story multi-family dwellings of frame and masonry or masonry exterior construction that range in age from 54 to 74 years old. Three comparables have a partial basement and the

remaining comparable has a full basement. Two comparables have central air conditioning and/or a 2-car detached garage. The dwellings range in size from 2,160 to 2,273 square feet of living area and have improvement assessments ranging from \$32,223 to \$35,878 or from \$14.92 to \$16.32 per square foot of living area.

The appellant disclosed the subject was purchased at auction on June 22, 2016 from Judicial Sales Corp for a price of \$190,000. The appellant reported in Section IV of the appeal petition that the parties to the transaction were not related. To document the sale a signed copy of the Judicial Sale Deed was submitted.

Also attached as evidence is a sworn affidavit from Dimetrios Mellos attesting that “the subject property experienced 50% vacancy in 2016.” In further support the appellant attached a comparability analysis for the four comparables.

The appellant requested the improvement assessment be reduced to \$30,637 or \$15.98 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,600. The subject property has an improvement assessment of \$34,755 or \$18.13 per square foot of living area. The board of review submission disclosed it had reduced the subject's improvement assessment from \$45,756 to \$34,755. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same neighborhood assessment code as the subject property. The comparables are improved with one, 2-story multi-family dwelling or three, 2-story single family dwellings of frame or masonry exterior construction that range in age from 61 to 70 years old. The comparables have garages ranging from 1.5-car to 3-car garage. Two of the comparables had central air and three comparables have either one or two fireplaces. One comparable has a concrete slab foundation and the three remaining comparables have a full basement. The dwellings range in size from 1,774 to 2,095 square feet of living area and have improvement assessments ranging from \$32,177 to \$47,834 or from \$18.14 to \$23.87 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 submitted information on a total of eight suggested equity comparables for the Board's consideration. The Board gave less weight to the board of review comparables #2 through #4 due to being a single family dwelling when compared to the subject property. The

Board finds the appellant's comparables and the board of review comparable #1 are more similar when compared to the subject in location, age, dwelling size, design and other features. These comparables had improvement assessments ranging from \$14.92 to \$23.87 per square foot of living area. The subject's improvement assessment of \$18.13 per square foot of living area falls within the range established by the best comparables contained in this record.

Furthermore, the Board finds no evidence in the record that the subject's assessment is incorrect when vacancy is considered. The mere assertion that vacancies in a property exist, does not constitute proof that the assessment is incorrect.

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: May 21, 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

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