



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

APPELLANT: Aleksandra Ligas
DOCKET NO.: 17-23510.001-R-1 through 17-23510.005-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Aleksandra Ligas, the appellant(s), 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-23510.001-R-1	28-19-306-016-0000	2,150	0	\$ 2,150
17-23510.002-R-1	28-19-306-017-1004	2,562	9,687	\$12,249
17-23510.003-R-1	28-19-306-017-1002	2,562	9,687	\$12,249
17-23510.004-R-1	28-19-306-017-1003	2,562	9,687	\$12,249
17-23510.005-R-1	28-19-306-017-1001	2,562	9,687	\$12,249

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 2017 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 four-unit, multi-level condominium building with an adjacent lot. The building is 15 years old. The property has a 10,850 square foot site and is located in Bremen Township, Cook County. The subject is classified as a class 2-99, with the lot being classified as 2-41, property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of the equity argument, the appellant submitted information on 12 equity comparables. The comparables ranged in improvement assessment per square foot from \$7.37 to \$10.62. All of the suggested

comparables are located in the subject's neighborhood and are classified as class 2-11 properties. The appellant failed to provide an improvement assessment per square foot value for the subject property and failed to indicate the square footage of living area for the subject property on the petition and on the grid sheet.

The appellant also submitted documentation that a Petition for Division to terminate the condominium was filed with the Cook County Assessor's Office. This change did not go in effect until the 2018 tax year.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$38,748. In support of its contention of the correct assessment, the board of review submitted assessment information and 2004 sales data for the condominium building. 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 Board finds that the appellant failed to provide a critical element needed to compare their 12 suggested comparables to the subject property: the subject's square footage of living area. Without this critical piece of information the Board is unable to make a determination of whether the subject is inequitably assessed. Additionally, the Board finds the condominium division did not take effect until the 2018 tax year. The comparables provided by the appellant were all class 2-11 properties, while the subject's classification for the 2017 tax year was 2-99. As the Board is unable to make a determination of comparability, 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 on this basis.

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 18, 2021



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

Aleksandra Ligas, by attorney:
Spiro Zarkos
Verros Berkshire, PC
225 West Randolph
Suite 2950
Chicago, IL 60606

COUNTY

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