



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

APPELLANT: Vasiliki Nikolakakis
DOCKET NO.: 17-36152.001-R-1
PARCEL NO.: 13-14-225-032-0000

The parties of record before the Property Tax Appeal Board are Vasiliki Nikolakakis, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$8,125
IMPR.: \$31,900
TOTAL: \$40,025

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 is improved with two dwellings situated on one parcel.¹ Improvement #1 is a 2-story, mixed-use building of masonry exterior construction with 3,849 square feet of building area. The building is approximately 94 years old, has a slab foundation, central air conditioning, and a two-car detached garage. The parcel has a 6,250 square foot site located in Chicago, Jefferson Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, Improvement #1 is classified as a Class 2-12 property and Improvement #2 is a Class 2-02 property.

¹ The "Board of Review – Notes on Appeal" shows there are two improvements on the property, a class 2-12 and a class 2-02, which was not disclosed by appellant's counsel. Neither party provided a detailed property description for Improvement #2.

The appellant contends assessment inequity with respect to only Improvement #1 as the basis of the appeal but utilized the improvement assessments for both improvements in their analysis. In support of this argument, the appellant submitted information on three suggested equity comparables. The comparables are located within the same neighborhood code as the subject and are improved with Class 2-12, mixed-use buildings of masonry exterior construction ranging in size from 3,750 to 3,982 square feet of building area. The buildings range in age from 93 to 99 years old and each has a partial unfinished basement. The comparables each have a detached garage ranging from a two-car to a four-car. The comparables have improvement assessments that range from \$22,288 to \$34,225 or from \$5.94 to \$8.63 per square foot of building area. The appellant's counsel listed the total improvement assessment associated for both improvement assessments when calculating the improvement assessments per square foot for Improvement #1 of \$45,857 or \$11.91 per square foot of building area. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$29,329.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,982. The board of review reports an improvement assessment of \$39,361, or \$10.23 per square foot of building area for Improvement #1 and \$6,502, or \$9.81 per square foot of living area for Improvement #2.² In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on three suggested equity comparables. The comparables are located within the same neighborhood code as the subject and are improved with Class 2-12, 2-story, mixed-use buildings of masonry exterior construction ranging in size from 3,886 to 4,776 square feet of building area. The buildings range in age from 92 to 102 years old and each has a partial or full unfinished basement. The comparables have improvement assessments that range from \$32,121 to \$40,176 or from \$8.27 to \$9.30 per square foot of building area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant 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.

For Improvement #1, the parties submitted six suggested comparables for the Board's consideration. The Board gives less weight to the board of review comparable #1 due to its

² Both parties appeal forms show a combined board of review assessment for the two improvements of \$45,857. However, the board of review provided the only evidence of the separate improvement assessments of \$39,361 for Improvement #1 and \$6,502 for Improvement #2, which equates to a combined improvement assessment of \$45,863, instead of the \$45,857 reported on both parties' appeal forms. The Board finds the appellant did not refute any of the evidence provided by the board of review. Therefore, the Board will utilize in its analysis the only evidence of the assessments for each of the two improvements as provided by the board of review.

considerably larger dwelling size when compared to the subject's dwelling. The Board finds the best evidence of assessment equity for Improvement #1 to be the appellant's comparables as well as the board of review comparables #2 and #3. These comparables are most similar to the subject in location, age, exterior construction, dwelling size, and other features. These five comparables have improvement assessments that range from \$22,288 to \$37,051 or from \$5.94 to \$9.30 per square foot of building area. Improvement #1 has an improvement assessment of \$39,361, or \$10.23 per square foot of building area, which falls above the range established by the most similar comparables contained in this record.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment for only Improvement #1 warrants a reduction. The Board also finds the improvement assessment for Improvement #2 remains unchanged as neither party submitted any evidence to support a change in its assessment. The Board further finds the appellant's equity analysis prepared by counsel is misleading. Counsel failed to disclose the fact the subject parcel was improved with two dwellings and used the assessed values for both dwellings in an attempt to demonstrate a lack of uniformity with respect to only Improvement #1. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement assessment for Improvement #1 was inequitably assessed and a reduction in the subject's assessment is 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:

November 17, 2020



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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