



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

APPELLANT: Nick Katsis
DOCKET NO.: 17-39061.001-R-1
PARCEL NO.: 13-12-300-015-0000

The parties of record before the Property Tax Appeal Board are Nick Katsis, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge, 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: \$6,175
IMPR.: \$31,612
TOTAL: \$37,787

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 two-story multi-family building of masonry construction with three units and 3,229 square feet of building area. The building is approximately 94 years old. Features of the property include a full basement finished with an apartment and a two-car garage. The property has a 4,750 square foot site and is located in Chicago, Jefferson 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of two-story or three-story multi-family buildings of masonry or frame and masonry construction each with three units and ranging in size from 3,432 to 4,875 square feet of building area. The buildings range in age from 60 to 93 years old. Each property has a

full or partial basement with three being finished with apartments. Two comparables have central air conditioning and three comparables have either a two-car or a three-car detached garage. These properties have improvement assessments ranging from \$27,839 to \$42,999 or from \$8.11 to \$8.82 per square foot of building area. The appellant requested the improvement assessment be reduced to \$27,797.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,787. The subject property has an improvement assessment of \$31,612 or \$9.79 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-11 two-story multi-family buildings of masonry construction ranging in size from 2,688 to 3,360 square feet of building area. The buildings range in age from 52 to 92 years old. Three comparables have a full basement with two being finished with recreation rooms. Two comparables have central air conditioning, one comparable has a fireplace, and three comparables have 1-car, 2-car, or a 2.5-car garage. These properties have improvement assessments ranging from \$32,684 to \$35,334 or from \$9.80 to \$13.15 per square foot of building area.

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 record contains eight equity comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject building in size. Less weight is given appellant's comparable #3 due to differences from the subject building in age. Less weight is given board of review comparables #2 through #4 due to differences from the subject building in age, size and/or foundation. The Board finds the best evidence of assessment equity to be appellant's comparable #4 and board of review comparable #1. These comparables have improvement assessments of \$31,220 and \$34,104 or \$8.76 and \$10.50 per square foot of building area. The subject's improvement assessment of \$31,612 or \$9.79 per square foot of building area falls between the assessments of the two 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:

October 19, 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

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