



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

APPELLANT: Vasiliki Nikolakakis  
DOCKET NO.: 18-34725.001-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:** \$9,062  
**IMPR.:** \$33,791  
**TOTAL:** \$42,853

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 2018 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 improvements situated on one parcel.<sup>1</sup> 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 97 years old, has a concrete slab foundation, central air conditioning, and a two-car detached garage. The board of review described Improvement #2 as a 1.5-story dwelling of frame exterior construction with 663 square feet of living area. The dwelling is approximately 111 years old and has a concrete slab foundation.

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<sup>1</sup> The board of review submitted two "Board of Review – Notes on Appeals" showing there are two improvements on the property, a class 2-12 and also a class 2-02 which was not disclosed by the appellant. The appellant submitted with the residential appeal petition a copy of an unidentified "Building Record Residential" showing a diagram of a single, multi-story improvement and an error in the calculation of the building's square footage. However, the parties' grid analyses included the same description and total square footage for the class 2-12 improvement under appeal by the appellant.

The parcel has a 6,250 square foot site located in Chicago, Jefferson Township, Cook County. Improvement #1 is classified as a class 2-12 property and Improvement #2 is a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to only the Improvement #1 as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-12, mixed-use buildings of masonry exterior construction ranging in size from 3,500 to 3,874 square feet of building area. The buildings range in age from 92 to 99 years old and have partial unfinished basements. Two comparables have central air conditioning. Each comparable has either a 1.5-car or a 2-car detached garage. The comparables have improvement assessments ranging from \$24,293 to \$27,523 or from \$6.27 to \$7.55 per square foot of building area.

The appellant also submitted a copy of the 2018 final decision issued by the Cook County Board of Review disclosing a total assessment for the subject of \$48,281. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$26,943 or \$7.00 per square foot of building area.

The board of review submitted a separate "Board of Review Notes on Appeal" and grid analysis for each of the subject's two improvements disclosing improvement assessments for Improvement #1 of \$39,219 or \$10.19 per square foot of building area and Improvement #2 of \$6,502 or \$9.81 per square foot of living area.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted a grid analysis with information on four suggested equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-12, two-story mixed-use buildings of masonry exterior construction ranging in size from 2,054 to 2,880 square feet of building area. The buildings range in age from 85 to 105 years old and have partial unfinished basements. One comparable has central air conditioning. Three comparables have either a 1-car, a 1.5-car or a 4-car garage. The comparables have improvement assessments ranging from \$22,345 to \$41,431 or from \$10.46 to \$14.39 per square foot of building area.

In support of its contention of the correct assessment for Improvement #2, the board of review submitted a grid analysis with information on four suggested equity comparables with varying degrees of similarity to the subject's class 2-02 improvement. The comparables have improvement assessments ranging from \$20,643 to \$21,992 or from \$28.18 to \$34.69 per square foot of living area.

Based on this evidence, the board of review requested that the subject's land and improvement assessments 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.

Initially, the Board finds the appellant is only requesting a reduction in the improvement assessment for Improvement #1, so only that improvement will be analyzed for assessment equity. The appellant provided no evidence to challenge the assessment for the second building on the site.

For Improvement #1, the parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the board of review comparables due to their considerably smaller building sizes when compared to the subject.

The Board finds the best evidence of assessment equity for Improvement #1 to be the appellant's comparables. These comparables are similar to the subject in location, age, building size, and some features. These comparables have improvement assessments ranging from \$6.27 to \$7.55 per square foot of building area. Improvement #1 has an improvement assessment of \$10.19 per square foot of building area, which falls above the range established by the best comparables in this record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's 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: January 18, 2022



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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