



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

APPELLANT: Marina Sallas
DOCKET NO.: 19-33414.001-R-1
PARCEL NO.: 09-30-404-023-0000

The parties of record before the Property Tax Appeal Board are Marina Sallas, the appellant(s), by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie; 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: \$ 6,960
IMPR.: \$ 41,558
TOTAL: \$ 48,518

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2019. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a two-story single-family dwelling of masonry construction with 3,314 square feet of living area. The dwelling is 16 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property's site is 8,189 square feet, and it is located in Maine Township, Cook County. The subject is classified as a class 2-78 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. In Section II of the appeal form, the appellant stated that the subject is owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$42,759.

The board of review submitted its “Board of Review Notes on Appeal” disclosing that the total assessment for the subject is \$48,518. The subject property has an improvement assessment of \$41,558, or \$12.54 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables.

In rebuttal, the appellant made a litany of arguments. First, the appellant argued that the board of review did not make any pertinent adjustments to the equity comparables it submitted. Second, the appellant argued that the board of review did not “examine[.]...any of the traditional approaches to value.” Third, the appellant argued that the board of review did not “present evidence to challenge [the appellant’s] arguments or evidence.” In support of this third argument, the appellant submitted information on three additional equity comparables that were not previously submitted by either party. Finally, the appellant argued that the assessment established by the board of review is “incorrect and/or illegal.” In support of this final argument, the appellant put forth six different arguments, but no evidence in support.

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 proven 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 that a reduction in the subject’s assessment is not warranted.

Initially, the Board finds that the appellant’s rebuttal submission is wholly without merit. First, while it is true that the board of review did not provide any adjustments to the equity comparables it submitted, the appellant also did not provide any adjustments for its equity comparables; and rightfully so, as that is a function left to the Board, and which is determined below. Second, the appellant’s argument is based on lack of uniformity, rendering any analysis utilizing one of the traditional approaches to value meaningless. Indeed, the appellant also did not provide an analysis utilizing one of the traditional approaches to value. Third, the Board finds that the board of review has presented evidence to challenge the appellant’s arguments and evidence. Furthermore, the appellant’s additional comparables submitted for the first time in rebuttal will be given no weight in the Board’s analysis. 86 Ill.Admin.Code §1910.66(c) (“Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.”). Finally, the Board accords no weight to the appellant’s argument that the subject’s assessment as determined by the board of review is “incorrect and/or illegal.” The appellant submitted no evidence in support of such an allegation. Instead, the appellant submitted six additional arguments couched in conclusory terms with no evidentiary support, and the Board finds that these arguments lack merit.

The Board finds the best evidence of assessment equity to be appellant's equity comparable #3, and board of review equity comparables #1 and #3. These equity comparables had improvement assessments ranging from \$11.01 to \$13.93 per square foot of living area. The subject's improvement assessment of \$12.54 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant has not proven, with clear and convincing evidence, that the subject is inequitably assessed, and that a reduction in the subject's assessment is not warranted.

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:

April 18, 2023



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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