



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

APPELLANT: Vasiliki Nikolakakis  
DOCKET NO.: 19-40694.001-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 & 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.:** \$32,521  
**TOTAL:** \$41,583

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 2019 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. Features of the building includes a concrete slab foundation, central air conditioning, and a two-car detached garage. Improvement #1 is classified as a class 2 12 property under the Cook County Real Property Assessment Classification Ordinance. The board of review described Improvement #2 as a class 2-03

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<sup>1</sup> The board of review disclosed in the "Board of Review – Notes on Appeals" that there are two improvements on the property, a class 2-12 mixed-use building and also a class 2-02 dwelling which was not disclosed by the appellant. The board of review also reported that the combined square footage for both improvements was 4,512 square feet. The parties' grid analyses included the same description and total square footage for the class 2-12 improvement under appeal by the appellant.

dwelling but did not provide any additional property characteristics. The parcel has a 6,250 square foot site and is located in Chicago, Jefferson Township, Cook County.

The appellant contends assessment inequity with respect to only Improvement #1 as the basis of the appeal. In support of this argument, the appellant submitted information on nine suggested equity comparables with the same neighborhood code as the subject. The comparables are improved with class 2-12 mixed-use buildings of masonry or frame and masonry exterior construction ranging in size from 3,350 to 4,200 square feet of building area. The buildings range in age from 85 to 108 years old. Eight comparables each have a basement with one having finished area and one comparable has a crawl space foundation. Three comparables each have central air conditioning. Five comparables each have a 1.5-car to a 4-car garage. The comparables have improvement assessments ranging from \$23,581 to \$31,004 or from \$6.27 to \$7.50 per square foot of building area.

The appellant also submitted a copy of the 2019 final decision issued by the Cook County Board of Review disclosing a total assessment for the subject of \$48,281, which includes both improvements. No evidence was provided by either party on the individual improvement assessments for each of the two improvements. Both parties noted that the total improvement assessment for both buildings is \$34,600 or \$7.67<sup>2</sup> per square foot of building area based on the combined square footage of 4,615 square feet. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$27,443 or \$7.13 per square foot of building 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 with one having the same neighborhood code as the subject. Board of review comparable #1 is the same property as the appellant's comparable #4. The comparables are improved with 2-story or 3-story, class 2-12 mixed-use buildings of masonry exterior construction ranging in size from 3,220 to 5,929 square feet of building area. The buildings range in age from 100 to 116 years old. Each comparable has an unfinished basement. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$29,387 to \$55,914 or from \$7.12 to \$13.79 per square foot of building area. Based on this evidence, the board of review requested that the subject's improvement 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

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<sup>2</sup> The parties reported in their grid analyses that the subject's improvement assessment was \$8.99 per square foot, however, this was based on the square footage for only Improvement #1 of 3,849 square feet. When the combined square footage of 4,512 square feet for both improvements is used, the average improvement assessment on a per square foot basis is \$7.67.

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.

For Improvement #1, the parties submitted twelve suggested comparables for the Board's consideration, including the parties' common comparable. The Board gives less weight to the appellant's comparables #3, #6, and #7 as well as the appellant's comparable #4/board of review comparable #1 which differ the dwelling in building size and/or lack a garage which is a feature of the subject. The Board also gives less weight to board of review comparables #2, #3, and #4 which are located in different neighborhood codes than the subject and also lack a garage which is a feature of the subject.

The Board finds the best evidence of assessment equity for Improvement #1 to be the appellant's five remaining comparables. These comparables are similar to the subject in location, age, building size, and some features, except each comparable has a basement foundation which the subject lacks requiring downward adjustments to each comparable for this difference to make them more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$24,293 to \$29,730 or from \$6.27 to \$7.50 per square foot of building area. Improvement #1 has an improvement assessment of \$7.67 per square foot of building area which falls above the range established by the best comparables in this record and is excessive. 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.



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Chairman



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Member

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Member



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Member

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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: June 27, 2023



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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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