



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

APPELLANT: GMA KAFE LLC
DOCKET NO.: 19-44496.001-R-1
PARCEL NO.: 13-12-425-029-0000

The parties of record before the Property Tax Appeal Board are GMA KAFE LLC, the appellant, by attorney Nikos D. Tsonis, of Tsonis & 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 **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: \$10,920
IMPR.: \$70,246
TOTAL: \$81,166

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 (PTAB) 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 building of masonry exterior construction with 5,908 square feet of building area. The building is approximately 98 years old. Features of the building include a basement, 6 full and 2 half bathrooms, and central air conditioning. The property has a 4,550 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity with respect to the subject's improvement as the bases of the appeal. In support of these arguments, the appellant submitted information with both sales and equity data on five comparables that are located within different neighborhood codes than the subject and from 1 to 2 miles from the subject property. The appellant reported the comparables have from 2,699 to 6,250 square foot sites that are improved with class

2-12 buildings of masonry or frame and masonry exterior construction ranging in size from 4,000 to 7,000 square feet of building area and are from 50 to 106 years old. Four comparables each have a basement, and one comparable has a concrete slab foundation. Each comparable has from 3 full and 1 half to 6 full and 1 half bathrooms. Two comparables each have central air conditioning. Two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$4,932 to \$58,388 or from 77¢ to \$8.34 per square foot of building area. The comparables sold from April 2016 to January 2017 for prices ranging from \$320,000 to \$570,000 or from \$64.97 to \$85.00 per square foot of building area, land included.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$45,492. The requested assessment would reflect a total market value of \$454,920 or \$77.00 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would reduce the subject's improvement assessment to \$34,572 or \$5.85 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,166. The subject's assessment reflects a market value of \$811,660 or \$137.38 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$70,246 or \$11.89 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted two grid analyses of seven equity comparables, two of which also contained sales data. For clarity in the record, the grid analysis with three comparables will be renumbered as comparables #5 through #7. The board of review reported the comparables are located in the same neighborhood code as the subject and the furthest comparable is less than .50 miles from the subject property. The comparables are improved with class 2-12, buildings of masonry or frame and masonry exterior construction ranging in size from 2,528 to 5,902 square feet of building area and are from 95 to 112 years old. Each comparable has a basement and from 3 full and 1 half to 4 full and 2 half bathrooms. One comparable has central air conditioning, and five comparables have either a 1.5-car, a 2-car or a 4-car garage. The comparables have improvement assessments ranging from \$38,314 to \$66,102 or from \$11.20 to \$15.73 per square foot of building area. Comparables #5 and #6 have sites of 3,125 and 5,000 square feet of land area, respectively, and sold in December 2017 and May 2019 for prices of \$487,500 and \$930,000 or for \$143.30 and \$157.57 per square foot of building area, including land, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel compared the similarities of the appellant's comparables to the subject while critiquing the board of review's evidence and emphasizing the differences of the board of review's comparables to the subject.

Conclusion of Law

The appellant contends, in part, assessment inequity as a 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 based on assessment inequity is not warranted.

The record contains a total of twelve suggested comparables with equity data for the Board's consideration. The Board finds all of the comparables, except for the board of review comparable #6, have several differences when compared to the subject in location, building size, age, foundation type, and/or other features. The Board gives less weight to the appellant's comparables which are located within different neighborhood codes that are less proximate to the location of the subject property than the board of review comparables. Furthermore, the appellant's comparable #2 appears to be an outlier with its significantly lower improvement assessment in relation to the other comparables in the record.

Despite six of the board of review's comparables being significantly smaller in building size, the Board gives greater weight to the board of review comparables, each of which have the same neighborhood code as the subject and are overall more similar to the subject in location, age, and foundation type. Except for the board of review comparable #6 these comparables require adjustments for their significantly smaller building sizes, and each of the board of review comparables also require varying adjustments for differences to the subject due to fewer bathroom count, lack of central air conditioning, and/or garage amenity, which the subject lacks. The board of review's seven suggested comparables have improvement assessments ranging from \$11.20 to \$15.73 per square foot of building area. The subject's improvement assessment of \$11.89 per square foot of building area falls within the range established by the board of review comparables. Based on this record and after considering adjustments to the board of review comparables for differences to the subject, 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 based on a lack of assessment equity is not justified.

The appellant also contends, in part, the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

As to the appellant's market value argument, the appellant's five comparables and the board of review comparables #5 and #6 each present sales data. As stated in the equity analysis above, the Board gives lesser weight to the appellant's comparables which are less similar in location to the subject and also sold from April 2016 to January 2017 less proximate in time to the January 1, 2019 assessment date at issue than the sales dates of the two board of review comparables. Therefore, the Board finds the best evidence of market value in the record to be the board of review comparable sales #5 and #6 that sold in December 2017 and May 2019 for prices of \$487,500 and \$930,000 or for \$143.30 and \$157.57 per square foot of building area, land

included, respectively. The subject's total assessment reflects a market value of \$811,660 or \$137.38 per square foot of building area, land included, which is bracketed by the sale prices of the two most similar comparables on an overall value basis but falls below the best sales prices on a per-square-foot basis. Based on this record and after considering adjustments to the two most similar comparable sales in the record for differences when compared to the subject, including but not limited to their smaller building sizes and/or other features, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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 21, 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

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