



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

APPELLANT: John Makris  
DOCKET NO.: 20-26911.001-R-1  
PARCEL NO.: 08-13-112-002-0000

The parties of record before the Property Tax Appeal Board are John Makris, the appellant(s), by attorney Amy C. Floyd, Attorney at Law 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:** \$13,018  
**IMPR.:** \$26,748  
**TOTAL:** \$39,766

Subject only to the State multiplier as applicable.

**Findings of Fact**

The subject property is improved with a one-story dwelling of masonry construction containing 2,270 square feet of living area. As of the instant lien date the subject was 62 years old. Features of the home include an unfinished basement, central air conditioning, and a two-car garage. The subject has a 20,028 square foot site and is in Mount Prospect, Elk Grove Township, Cook County.

Appellant's appeal is based on assessment equity, and Appellant submitted information on four suggested comparable 1.5-1.9-story and one-story dwellings. They are frame, frame-and-masonry, and masonry construction. Appellant's comparables have partial unfinished and partial formal recreation room basements. Two lack air conditioning. Appellant's comparables range in size from 1,997 square feet to 2,961 square feet of living area and improvement assessments from \$5.89 to \$8.67 per square foot of living area. As of the lien date, Appellant's comparables ages range from 60 to 69 years old. Each comparable has the same neighborhood code as the subject property, with no further evidence on proximity to subject.

The Cook County Board of Review (BOR) submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$39,766 was disclosed, or \$11.78 per square foot of living area.

The BOR also submitted four equity comparables in support of its final assessment. The properties are described as one-story dwellings located within a quarter mile of the subject. They are masonry construction. Three have air conditioning. As of the lien date the BOR comparables range from 53 to 63 years old. Three have an unfinished basement; the fourth has a formal recreation room. The comparables range from 2,178 to 2,300 square feet of building area and have improvement assessments from \$11.84 to \$13.70 per square foot of building area.

### **Conclusion of Law**

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 Appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be the BOR comparables 1 and 4 and Appellant comparable 4. All three comparables are similar to the subject's improvement size. BOR comparables 1 and 4 are the same age as the subject; Appellant comparable 4 is two years younger. The two BOR comparables are masonry construction, same as the subject. Appellant comparable 4 is frame-and-masonry. Most importantly, BOR comparables 1 and 4 are located within a quarter mile of the subject. Appellant did not disclose the presented comparables' proximities to the subject.

These three comparables have improvement assessments that range from \$8.67 to \$12.88 per square foot of living area. The subject's improvement assessment of \$11.78 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 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: \_\_\_\_\_

August 20, 2024



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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