



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

APPELLANT: Vasiliki Nikolakakis
DOCKET NO.: 20-33575.001-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 **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: \$9,062
IMPR.: \$29,054
TOTAL: \$38,116

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 2020 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.¹ 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 include 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

¹ The board of review disclosed in the "Board of Review – Notes on Appeal" 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 or refuted 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 three suggested equity comparables with 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 3,750 to 6,486 square feet of building area. The buildings range in age from 91 to 103 years old. Each comparable has an unfinished basement, central air conditioning, and from a 1.5-car to a 3.5-car garage. The comparables have improvement assessments ranging from \$22,199 to \$37,158 or from \$4.61 to \$5.92 per square foot of building area.

The appellant also submitted a copy of the 2020 final decision issued by the Cook County Board of Review disclosing a total assessment for the subject of \$38,116, 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 \$29,054 or \$6.44² 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 \$20,939 or \$5.44 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 three³ suggested equity comparables with the same neighborhood code as the subject. The comparables are improved with 2-story class 2-12 mixed-use buildings of masonry exterior construction ranging in size from 2,928 to 3,696 square feet of building area. The buildings range in age from 92 to 105 years old. Each comparable has a basement with three finished with an apartment and a two-car garage. Two comparables each have central air conditioning. One comparable has two fireplaces. The comparables have improvement assessments ranging from \$28,373 to \$32,732 or from \$7.68 to \$11.18 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 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 is not warranted.

² The parties reported in their grid analyses that the subject's improvement assessment was \$7.55 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 \$6.44.

³ The board of review erroneously listed the same comparable as both comparable #1 and comparable #4.

Initially, the Board finds the appellant is only requesting a reduction in the improvement assessment for Improvement #1.

For Improvement #1, the parties submitted seven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3 as well as board of review comparable #2 due to differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity for Improvement #1 to be the appellant's comparable #4 as well as board of review comparables #1 and #3. These comparables are more similar to the subject in location, age, building size, and most features, except each comparable has a basement, unlike the subject, requiring downward adjustments to make them more equivalent to the subject. These three properties have improvement assessments ranging from \$22,199 to \$29,440 or from \$5.92 to \$8.04 per square foot of building area. Improvement #1 has an improvement assessment of \$29,054 or \$6.44 per square foot of building area which falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's Improvement #1 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:

July 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

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