



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

APPELLANT: GMA KAFE LLC  
DOCKET NO.: 20-34966.001-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.:** \$49,554  
**TOTAL:** \$60,474

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 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 on four comparables with both equity and sales data. The appellant reported the comparables are located within different neighborhood codes than the subject and from 1 to 2 miles from the subject. 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 4,925 to 7,000 square feet of building area and are from 50 to 106 years old. Three 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, and one comparable has a two-car garage. The comparables have improvement assessments ranging from \$26,059 to \$50,766 or from \$5.29 to \$7.25 per square foot of building area. The comparables sold from April to December 2016 for prices ranging from \$320,000 to \$570,000 or from \$64.97 to \$81.43 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 \$60,474. The subject's assessment reflects a market value of \$604,740 or \$102.36 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 \$49,554 or \$8.39 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on three comparables with only equity data. The board of review reported the comparables are located within the same neighborhood code as the subject and within .25 of a mile from the subject. The comparables are improved with class 2-12, buildings of frame or masonry exterior construction ranging in size from 4,296 to 5,794 square feet of building area and are from 104 to 124 years old. Each comparable has a basement and from 2 full and 1 half to 4 full and 1 half bathrooms. Two comparables each have central air conditioning, and one comparable has a one-car garage. The comparables have improvement assessments ranging from \$39,004 to \$51,400 or from \$8.87 to \$9.09 per square foot of building area. The board of review failed to provide any market value evidence to address the appellant's overvaluation argument. 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 parties submitted a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are located in different neighborhood codes than the subject and are located less proximate in location to the subject than the board of review's comparables. Additionally, the Board has also given less weight to the appellant's comparables #2 and #4 and the board of review comparable #3 due to varying differences from the subject in age, foundation type, lack of central air conditioning and/or garage amenity.

The Board finds the best evidence of assessment equity in this record to be the board of review comparables #1 and #2. These comparables are relatively similar to the subject in location, age, foundation type and other features, but board of review comparable #2 is considerably smaller than the subject in building size, suggesting adjustment for this difference would be appropriate. These two comparables have improvement assessments of \$51,400 and \$41,989 or \$8.87 and \$9.90 per square foot of building area, respectively. The subject's improvement assessment of \$49,554 or \$8.39 per square foot of building area is bracketed by the two best comparables in this record on an overall improvement assessment basis but below on a per square foot basis which is logical given that the subject is larger and the principles of the economies of scale. After considering adjustments to the two best 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 Board finds the only market value evidence in the record are the appellant's four comparables. The Board finds the appellant's comparables are located a mile or more away from the subject within different neighborhood codes and that each comparable sold in 2016 which occurred more remote in time from the January 1, 2020 assessment date at issue to likely be indicative or reflective of the subject's estimated market value as of its assessment date. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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.



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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:

November 21, 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

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