



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

APPELLANT: Elias Coines  
DOCKET NO.: 21-20797.001-R-1  
PARCEL NO.: 12-02-233-005-0000

The parties of record before the Property Tax Appeal Board are Elias Coines, the appellant, by attorney Spiro G. Zarkos, of Verros Berkshire, PC in Oakbrook Terrace; 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:** \$6,982  
**IMPR.:** \$55,244  
**TOTAL:** \$62,226

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 2021 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 2-story dwelling of masonry exterior construction with 3,004 square feet of living area. The dwelling is approximately 21 years old. Features of the home include a finished basement,<sup>1</sup> central air conditioning, one fireplace and a 2-car garage. The property has a 6,650 square foot site and is located in Park Ridge, Norwood Park Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables

---

<sup>1</sup> For the subject's basement area, the appellant reported the subject has a full unfinished basement whereas the board of review reported the subject has a full finished basement. The Board finds, as the appellant failed to refute the finished basement assertion in rebuttal, the subject has a finished basement.

that have the same neighborhood code as the subject. The comparables consist of class 2-78 dwellings of masonry exterior construction ranging in size from 2,933 to 3,105 square feet of living area. The comparables are from 13 to 24 years old. Each comparable has a full or partial unfinished basement, central air conditioning, one fireplace and a 2-car garage. The comparables have improvement assessments ranging from \$47,497 to \$55,024 or from \$15.92 to \$17.72 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$51,188 or \$17.04 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,226. The subject property has an improvement assessment of \$55,244 or \$18.39 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables that have the same neighborhood code as the subject. The comparables consist of class 2-78, 2-story dwellings of masonry exterior construction ranging in size from 2,541 to 3,056 square feet of living area. The comparables are from 12 to 22 years old. Each comparable has a full basement with one comparable having finished area, central air conditioning and a 2-car garage. Three comparables have either one or three fireplaces. The comparables have improvement assessments ranging from \$49,956 to \$60,944 or from \$18.48 to \$21.22 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayer 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.

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to board of review comparable #1 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #2, #3, and #4. These comparables are overall more similar to the subject in location, age, dwelling size and most features, except none of these comparable have a basement finish like the subject, suggesting upward adjustments to these comparables would be appropriate to make them more equivalent to the subject for this feature. These comparables have improvement assessments ranging from \$47,497 to \$60,944 or from \$15.92 to \$21.22 per square foot of living area. The subject's improvement assessment of \$55,244 or \$18.39 per square foot of living area falls within the range established by the best comparables in the 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 prove by 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Elias Coines, by attorney:  
Spiro G. Zarkos  
Verros Berkshire, PC  
15660 Midwest Road  
Suite 300  
Oakbrook Terrace, IL 60121

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602