



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

APPELLANT: Vasiliki Nikolakakis
DOCKET NO.: 21-42000.001-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 Northbrook; 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: \$17,500
IMPR.: \$56,520
TOTAL: \$74,020

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 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 100 years old. Features of the building include a concrete slab foundation, central air conditioning, 4 bathrooms and a 2-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

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. For ease of reference, the Board has numbered the class 2-12 mixed-use building as improvement #1 and the class 2-02 dwelling as improvement #2. The parties' grid analyses included the same description and total square footage for the class 2-12 mixed-use building under appeal by the appellant. Neither party provided a description of the class 2-02 dwelling.

2-02 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 four suggested equity comparables that have 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 3,500 to 3,750 square feet of building area. The buildings range in age from 96 to 105 years old. Each comparable has a partial unfinished basement, central air conditioning, 3½ or 4½ bathrooms and from a 1½-car to a 3-car garage. The comparables have improvement assessments ranging from \$28,250 to \$32,250 or from \$8.07 to \$8.69 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,020. The subject property has a combined total improvement assessment of \$56,520 for both Improvement #1 and Improvement #2. The board of review also indicated that the class 2-12 mixed-use building has an improvement assessment of \$27,520 or \$7.17 per square foot of building area, which was not refuted by the appellant.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted a grid analysis with information on four equity comparables that have the same neighborhood code as the subject. These four comparables are the same properties as the appellant's comparables #1 through #4, respectively, which were previously described. However, the board of review reported that comparables #3 and #4 have an improvement assessment of \$30,188 and \$27,702 or \$8.05 and \$7.60 per square foot of building area, respectively, which were not refuted by the appellant. Based on this evidence, the board of review requested that the subject's improvement 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.

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

For Improvement #1, the parties submitted the same four comparables for the Board's consideration. The Board finds all four comparables have the same assessment neighborhood code as the subject are similar to the subject in building size and age. However, the Board finds the comparables have varying degrees of similarity when compared to the subject in features

such as foundation type, bathroom count and garage size, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the properties have improvement assessments ranging from \$27,702 to \$30,250 or from \$7.60 to \$8.07 per square foot of building area. Improvement #1 has an improvement assessment of \$27,520 or \$7.17 per square foot of building area which falls below 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: January 21, 2025



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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