



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

APPELLANT: James Kardasis
DOCKET NO.: 23-48846.001-R-1
PARCEL NO.: 10-22-327-030-0000

The parties of record before the Property Tax Appeal Board are James Kardasis, the appellant(s); 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: \$4,063
IMPR.: \$11,562
TOTAL: \$15,625

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 2023 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 an approximately 73-year-old one-story mixed-use commercial and residential building of masonry construction with 890 square feet of living area. Features of the property include a slab foundation, central air conditioning, 1.5 bathrooms, a fireplace and a one-car garage. The property has a 3,125 square foot site and is located in Skokie, Niles Township, Cook County. This is a class 2-12 property under the Cook County classification ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The appellant submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$15,624 and an improvement assessment of \$11,562 or \$12.99 per square foot of living area. In support of his appeal, the appellant provided descriptions of three equity comparables. These comparables have the same neighborhood code as the subject property and

are located one mile or four miles away. These are 65- to 88-year-old two- to three-unit class 2-12 mixed-use commercial/residential properties with frame or masonry construction. These comparables have between 4,339 and 6,065 square feet of building area and have improvement assessments between \$1.60 and \$2.41 per square foot. The appellant requested the subject's total assessment be reduced to \$10,500. The appellant also submitted sales information in Section IV for the subject property disclosing the sale was in 1995. However, this sale is too remote and will not be considered, as it is not within the last three years prior to the applicable tax year.

The board of review did submit its "Board of Review Notes on Appeal", but did not submit any comparables nor any evidence in support of its assessed valuation of the subject property, as the board of review alleged there were no good comparables available.

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 Board finds that while the appellant submitted the only comparables as evidence, the comparables submitted differed so greatly from the subject property that they could not be considered evidence of comparable properties. The appellant has the burden to present evidence of comparable properties that can be considered in order for a findings of assessment inequity to be made. However, each of the properties submitted are at least 3,500 square feet larger than the subject property, or nearly four times the size if not more than the subject property. The board of review alleged limited comparables available and could not provide any, and judging by the comparables provided by the appellant, this statement appears to be correct. Therefore, even though the board of review did not present comparables, because the appellant's comparables were so much larger than the subject property, the appellant failed to meet its burden in showing assessment inequity. The Board has examined the evidence submitted by the appellant and finds that the appellant failed to meet its burden of proof and a reduction of the assessment of the subject property is not warranted.

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: _____

October 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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