

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Vargo  
DOCKET NO.: 04-23696.001-R-1  
PARCEL NO.: 14-30-220-028

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are John Vargo, the appellant, by Attorney Patrick J. Cullerton with the law firm of Thompson Coburn Fagel & Haber in Chicago; and the Cook County Board of Review.

The subject property consists of a 3,644 square foot parcel of land, which is improved with a two buildings thereon. The first dwelling is a two-story, frame, multi-family dwelling with 4,072 square feet of living area and five apartments, therein. The second dwelling is a one and one-half story, frame, single-family dwelling with 1,117 square feet of living area as well as one full bath and a full basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted two grids with assessment data and descriptions on a total of six comparable properties for consideration. They are improved with a two-story or three-story, multi-family dwelling of masonry or frame and masonry exterior construction. They range: in units from two to six apartments; in age from 96 to 120 years; in size from 2,233 to 6,003 square feet of living area; and in improvement assessments from \$11.11 to \$17.30 per square foot of living area. Five properties also contain basement area, while only three have garage area.

The appellant's pleadings commingled the living area of the two buildings to reflect 5,189 square feet of building area. The appellant argued that this methodology was appropriate and that the subject's improvement assessment based upon this commingled living area was \$19.73 per square foot. The pleadings also disclosed that one of the subject's buildings was accorded a home improvement exemption. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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Based on the facts and exhibits presented, 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:	\$	5,596
IMPR.:	\$	95,179
TOTAL:	\$	100,775

Subject only to the State multiplier as applicable.

PTAB/KPP

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of the multi-family dwelling containing 4,072 square feet of living area at \$68,972 or \$16.94 per square foot including the subject's home improvement exemption was disclosed. As to this subject's buildings, the submitted property characteristic printouts from the assessor's office reflect a distinct assessment, description, and classification for each building as well as the explanation of a home improvement exemption accorded to the multi-family dwelling indicating an assessed value of \$16,800 for that exemption. Further, the printouts indicate that the subject's apartment building contains an improvement assessment without the added exemption cost of \$52,172. The subject's single-family dwelling comprising 1,117 square feet of living area was accorded an improvement assessment of \$26,207 or \$23.46 per square foot.

In addition, the board of review presented descriptions and assessment information on four comparable properties for consideration. They are improved with a one and one-half story, frame single-family dwelling. They range: in age from 105 to 120 years; in size from 1,301 to 1,344 square feet of living area; and in improvement assessments from \$28.67 to \$30.60 per square foot of living area. Amenities include a full basement and from one to two baths.

At hearing, the board of review's representative argued that assessing methodology does not permit the commingling of square footage amongst multiple residential buildings sited on the same land parcel. She stated that each building on the subject property is classified and assessed distinctly. Further, she indicated that the single-family dwelling or the subject's coach house is more valuable than merely considering the structure as another apartment located on the subject property as opined by the appellant's attorney. Thereby, she argued that the assessor has correctly valued the two buildings distinctly. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the PTAB finds the appellant has not met this burden.

Initially, the PTAB finds that the commingling of the square footage of living area amongst two distinctly, classified buildings to be unpersuasive and without supporting authority. The documentation submitted by the county reflects that the

assessor's office has classified and assessed each structure on the subject's property distinctly.

Further as to the multi-family dwelling containing 4,072 square feet, the PTAB finds that comparables #3, #4 and #6 submitted by the appellant are most similar to the subject in style, size, age and amenities. Due to their similarities to the subject, these three comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$11.60 to \$17.30 per square foot of living area. The subject's improvement assessment of \$16.94 per square foot of living area is within this range.

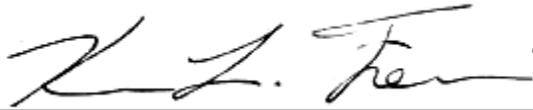
As to the single-family dwelling containing 1,117 square feet, the PTAB finds that comparables submitted by the board of review are most similar to the subject in style, size, age and amenities. Due to their similarities to the subject, these four comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$28.67 to \$30.60 per square foot of living area. The subject's improvement assessment of \$23.46 per square foot of living area is below this range.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment 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.



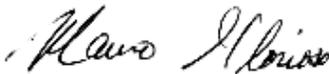
Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 28, 2009



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 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 the subsequent year 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.

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.