

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Giuseppe Zappani
DOCKET NO.: 04-23714.001-R-1
PARCEL NO.: 14-29-312-010-0000

The parties of record before the Property Tax Appeal Board are Giuseppe Zappani, the appellant, by attorneys Leslie Hedges and Joseph Huang with the Law Offices of Terrence Kennedy, Jr. in Chicago, and the Cook County Board of Review.

The subject property consists of a 124-year-old, two-story, three-unit, multi-family dwelling of frame construction containing 3,003 square feet of living area with four and one-half bathrooms and a two-car detached garage. The subject is built with crawl space and located in Lake View Township, Cook County.

The appellant, through counsel, raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value due to vacancy. In support of the equity argument, the appellant submitted assessment data and descriptive information on five properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the five suggested comparables consist of two-story or three-story, multi-family dwellings of frame or frame and masonry construction located within 1.2 miles of the subject. The improvements range in size from 2,100 to 4,343 square feet of living area and range in age from 109 to 125 years. The comparables contain from two to five full bathrooms. Four comparables contain a finished or unfinished basement and two comparables have a multi-car detached garage. The improvement assessments range from \$10.64 to \$12.46 per square foot of living area.

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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: \$ 11,520
IMPR.: \$ 45,945
TOTAL: \$ 57,465

Subject only to the State multiplier as applicable.

As to the market value argument, the appellant's attorney argued that the subject had an average vacancy rate of 91.6% during 2004. An affidavit, presented at the board of review level, signed by the owner of the subject property indicating a vacancy rate of 91.60% for the subject for the year 2004 was presented. Based on this evidence, the appellant requested an occupancy factor of 20% be applied to the subject's improvement assessment. The only other evidence presented was a photograph as well as a property characteristic printout for the subject property. 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 subject's total assessment of \$57,465. The subject's improvement assessment is \$45,945 or \$15.30 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The four suggested comparables are improved with two-story, multi-family dwellings of frame construction located within six blocks of the subject. The improvements range in size from 2,968 to 3,024 square feet of living area and range in age from 110 to 115 years. The comparables contain three or four full bathrooms. One comparable contains a full-unfinished basement and a two-car detached garage. The improvement assessments range from \$15.49 to \$17.21 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the equity claim, the Board finds the board of review's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, location, amenities, exterior construction and age and have improvement assessments ranging from \$15.49 to \$17.21 per square foot of living area. The subject's per square foot improvement assessment of \$15.30 falls below the range established by these properties. The Board finds the appellant's comparables less similar to the subject in improvement size, design and/or location. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot

improvement assessment is supported by the most similar properties contained in the record.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Adm.Code §1910.65(c). Having considered the evidence, the Board finds the appellant has not satisfied this burden.

As to the market value argument, the Board finds the appellant's evidence consisted of a one-page brief written by its attorney and an affidavit presented at the board of review level. Based on vacancies of 91.6% the appellant's attorney suggested a 20% occupancy factor be applied to the subject's improvement assessment. This would result in a reduction in the subject's improvement assessment from \$45,945 to \$9,189 based solely on this brief and a vacancy affidavit.

The Board finds the appellant submitted no evidence of market data regarding vacancy rates for similar type properties. Without this evidence, the Board finds it is impossible to know if the vacancy rate is a result of location, economics, poor management, above market asking rents or any of a number of other relevant factors that were not disclosed. The mere assertion that vacancies in a property exist, does not constitute proof that the assessment is incorrect or that the fair market value of a property is negatively impacted. There was no showing that the subject's market value was impacted by its vacancy during 2004. Therefore, the Board finds this evidence is insufficient to support a reduction.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject's improvement was inequitably assessed or overvalued 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.



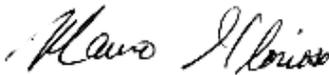
Chairman



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: June 19, 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.