

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Carolyn Lupescu  
DOCKET NO.: 05-21946.001-R-1  
PARCEL NO.: 23-13-403-035-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Carolyn Lupescu, the appellant, by attorney Lisa A. Marino of Lisa A. Marino and Associates of Chicago and the Cook County Board of Review (board).

The subject property consists of a 36-year-old, two-story, six-unit apartment building of masonry construction containing 5,292 square feet of building area and located in Worth Township, Cook County. The apartment property includes six bathrooms and basement apartments.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located within one and one quarter miles of the subject. These properties consist of three-story apartment buildings of masonry construction and range in age from 34 to 35 years. The comparables include six bathrooms and full or partial basements. The number of apartment units was not disclosed. The comparables contain between 5,904 and 6,654 square feet of building area and have improvement assessments ranging from \$34,325 to \$37,346 or from \$5.60 to \$5.84 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$34,316, or \$6.48 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered three suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story, three, five or six-unit buildings of masonry construction. Two buildings are air conditioned. The comparables are 16 or 36 years old and have basement apartments. They have six, eight or ten bathrooms and no garages. The comparable properties contain between 4,222 and 5,510 square feet of building area with improvement assessments ranging from \$33,056 to \$40,617 or from

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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: \$ 5,940  
IMPR. \$34,316  
TOTAL: \$40,256

Subject only to the State multiplier as applicable.

PTAB/TMcG.

\$6.48 to \$7.83 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject property'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 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 failed to overcome this burden.

The PTAB finds the board's comparable three (\$6.48 p/sf) is similar to the subject. The PTAB finds the remaining six comparables are less similar to the subject in living area, in stories above ground level, in age, in dwelling units and in location. The seven comparables taken together have improvement assessments ranging from \$5.60 to \$7.83 per square foot of living area. The subject's per square foot improvement assessment of \$6.48 is within this range of properties. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject apartment building was inequitably assessed by clear and convincing evidence and a reduction 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.



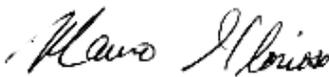
Chairman



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.