

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Larry Mio  
DOCKET NO.: 05-25301.001-R-1  
PARCEL NO.: 13-13-411-040-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Larry Mio, the appellant, by attorney Thomas M. Battista of Rock, Fusco & Associates, LLC of Chicago and the Cook County Board of Review (board).

The subject property consists of a 94-year-old, two-story, two-unit apartment building of frame construction containing 2,544 square feet of living area and located in Jefferson Township, Cook County. The apartment property includes two bathrooms, a full finished basement and a garage under the Home Improvement Exemption.

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 three suggested comparable properties located within four blocks of the subject. These properties consist of two-story apartment buildings of frame, masonry or frame and masonry construction and range in age from 85 to 89 years. The comparables include two or three bathrooms, one with a half bath and two have full or partial basements, one finished. The comparables contain two units and each site has a one or two-car garage. The comparables contain between 2,682 and 3,048 square feet of living area and have improvement assessments ranging from \$25,594 to \$27,303 or from \$8.76 to \$10.18 per square foot of living area. The subject's photo discloses the subject is a full masonry building. 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 \$33,111, or \$13.02 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review

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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: \$ 5,636  
IMPR. \$33,111  
TOTAL: \$38,747

Subject only to the State multiplier as applicable.

PTAB/TMcG. 5/08

offered three suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story, two or three-unit buildings of frame construction. The comparables are 98 or 103 years old and have full basements. They have two or three bathrooms and two-car garages. The comparable properties range in size from 2,208 to 2,244 square feet of living area with improvement assessments ranging from \$30,878 to \$33,810 or from \$14.54 to \$15.11 per square foot of living area. The board also disclosed the subject was purchased in June 2004 for \$450,000. 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.

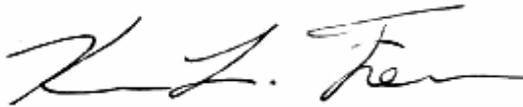
The PTAB finds both parties submitted a total of six comparables that are to some extent comparable to the subject but with some strong differences to be considered such as structure construction. These properties have improvement assessments ranging from \$8.76 to \$15.11 per square foot of living area. The subject's per square foot improvement assessment of \$13.02 is within this range of properties. The PTAB gives less weight to the six comparables because there are construction differences and thus the comparables have less influence. 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

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Member

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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: May 30, 2008



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.