



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

APPELLANT: Grace Sergio
DOCKET NO.: 05-25775.001-R-1
PARCEL NO.: 12-25-215-030-0000

The parties of record before the Property Tax Appeal Board are Grace Sergio, the appellant, by attorney Lisa A. Marino, of Marino & Associates, PC in Chicago; and the Cook County Board of Review.

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: \$ 6,000
IMPR.: \$27,469
TOTAL: \$33,469**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 6,250 square feet of land that was improved as of the January 1, 2005 assessment date with a one-story, masonry building with an attached garage.

The appellant raised the following arguments: first, that the market value of the subject property is not accurately reflected in the property's assessed valuation; and second, that there was unequal treatment in the assessment process as the bases of this appeal.

In support of the market value argument, the appellant submitted a brief wherein the appellant asserts that a vacancy proration should be applied to the subject property. The brief states that the subject was sold on September 15, 2005 and that the improvements were demolished on October 1, 2005. In support of this argument, the appellant's attorney submitted a copy of the demotion permit dated October 17, 2005. The permit was authorized to wreck and remove a one-story, brick building with an attached garage. The brief also argued that construction of new improvements did not commence during the 2005 tax year.

In support of the vacancy assertion, the appellant submitted a copy of a vacancy-occupancy affidavit. The affiant stated that during the 2005 tax year the total annual percent of weighted vacancy was 29%.

In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables located within an eight-block radius of the subject. The properties were improved with a masonry, multi-family dwelling. They ranged in age from 43 to 75 years; in size from 4,048 to 6,709 square feet of building area; and in improvement assessments from \$6.16 to \$7.01 per square foot. Two properties contain a full basement with an apartment therein, while the remaining two are situated on a slab.

At hearing, the appellant's attorney stated that she had no personal knowledge of what type of improvements existed on the subject property as of the January 1, 2005 assessment date. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$33,469. The board of review submitted property characteristic printouts for the subject and two suggested comparables. The properties are improved with a two-story, masonry, multi-family building. They range in age from 51 to 55 years; in size from 1,512 to 2,080 square feet; and in improvement assessments from \$12.91 to \$14.26 per square foot. Both properties also include a two-car garage.

At hearing, the board of review's representative testified that he has no personal knowledge of how or if a vacancy proration is applied by the board of review. In addition, he stated that the board of review's evidence included a copy of the subject's property record card, which referenced that a building permit was initially issued for the subject in 2001. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the testimony and/or arguments as well as reviewing 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 Board finds the appellant has not met this burden.

The Board finds that the comparable #3 and #4 submitted by the appellant as well as comparable #2 submitted by the board of

review are most similar to the subject. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$6.48 to \$12.91 per square foot of building area. The subject's improvement assessment at \$7.42 per square foot is at the low end of the range established by these comparables.

As a result of this analysis, the Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

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, 331Ill.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 arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is not warranted.

In determining the fair market value of the subject property, the appellant failed to provide documentation indicating that the subject sold in a recent arm's length transaction. The sole reference to the subject's sale was reflected within the attorney's brief.

As to the appellant's vacancy proration argument, the Board finds that the appellant's assertion of vacancy unpersuasive. The appellant failed to submit any market data in support of the assertion that a 29% vacancy resulted in diminished market value. In addition, there was neither written nor verbal evidence to reflect a definitive date of demolition.

As a result of this analysis, the Board finds the appellant has not met the burden of demonstrating that the subject market value was not accurately reflected in the subject property's assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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: December 3, 2010

Allen Castrovillari

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.