



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

APPELLANT: Agatha Maiorana
DOCKET NO.: 06-27427.001-R-1
PARCEL NO.: 13-21-105-037-0000

The parties of record before the Property Tax Appeal Board are Agatha Maiorana, the appellant, by attorney Donald L. Schramm of Rieff Schramm & Kanter 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: \$ 6,317
IMPR.: \$ 42,437
TOTAL: \$ 48,754

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Building #1 is a two-story multi-family building of frame construction that is 108 years old. The building has 2,428 square feet of living area, two apartment units, and a full unfinished basement. Building #2 is a two-story single-family dwelling of frame construction that is 108 years old. The dwelling has 1,050 square feet of living area and a slab foundation. The subject property is located in Chicago, Jefferson Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal on building #1. Equity data was not submitted on building #2. The appellant submitted information on six comparable properties described as two-story frame or masonry buildings that have the same assigned neighborhood and classification codes as building #1. The comparable buildings range in age from 45 to 93 years old and in size from 2,400 to 2,688 square feet of living area. These properties have improvement assessments ranging from \$13.27 to \$16.34 per square foot of living area. The appellant claims that building #1's improvement assessment is \$48,754 or \$17.48 per square foot of living area, but that is based on using the combined 2006

improvement assessment for both buildings. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment for building #1.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$48,754 was disclosed. The board of review presented descriptions and assessment information on four comparable properties for building #1, and four comparable properties for building #2. The comparables for building #1 consist of two-story masonry multi-family buildings that range in age from 30 to 48 years old. The buildings range in size from 2,728 to 2,868 square feet of living area. These properties have improvement assessments ranging from \$15.15 to \$15.92 per square foot of living area.

The comparables for building #2 consist of two-story frame or frame and masonry dwellings that range in age from 74 to 88 years old. The buildings range in size from 1,307 to 1,496 square feet of living area. These properties have improvement assessments ranging from \$18.54 to \$20.49 per square foot of living area.

Based on the 2006 assessment information provided by the board of review, building #1 has an improvement assessment of \$25,461 or \$10.49 per square foot of living area, and building #2 has an improvement assessment of \$16,976 or \$16.17 per square foot of living area.

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 Board further finds a reduction in the subject's assessment is not warranted.

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.

Both parties presented assessment data on a total of ten equity comparables for building #1, and the board of review presented four equity comparables for building #2. The comparables submitted by the board of review for building #1 were much newer and somewhat larger than the building #1. As a result, these comparables received reduced weight in the Board's analysis. The appellant's comparable #6 was also much newer than the subject and likewise received reduced weight. The Board finds that the appellant's comparables #1 through #5 were generally similar to the subject in size and age. These comparables had improvement assessments that ranged from \$13.27 to \$15.46 per square foot of living area. Building #1 has an improvement assessment of \$25,461 or \$10.49 per square foot of living area and falls below the range established by the most similar comparables. After

considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that building #1's improvement assessment is equitable and a reduction in its assessment is not warranted. The Board also finds the board of review submitted comparables demonstrating building #2 was being equitably assessed.

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 Morris

Member

Shawn P. Lerbis

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 20, 2011

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.