



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

APPELLANT: Assefa Judah  
DOCKET NO.: 06-29113.001-R-1 through 06-29113.002-R-1  
PARCEL NO.: See Below

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

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-29113.001-R-1	16-13-234-009-0000	2,023	0	\$2,023
06-29113.002-R-1	16-13-234-010-0000	2,023	0	\$2,023

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two vacant, adjacent lots containing 3,066 square feet of land area. The lots are located at 519-521 South Campbell Avenue, Chicago, Cook County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable vacant lots located from between four and seven blocks of the subject. They have lot sizes ranging from 2,643 to 3,100 square feet. Each of the lots has an assessment of \$1.32 per square foot of land area. The subject has a land assessment of \$1.76 per square foot of land area. 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" wherein the subject's February 2004 sale price of \$113,000 and the final assessment of \$5,396 were disclosed. The subject's assessment reflects a market value of \$49,324 using the 2006 three year median level of assessments for class 1 property of 10.94%. The board of review did not provide evidence with respect to the characteristics or assessments of any comparable

equity properties. Based on this evidence, 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 Board further finds a reduction in the subject's assessment is 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 met this burden.

The appellant presented assessment data on a total of four equity comparables. These properties each had an improvement assessment of \$1.32 per square foot of land area. The subject's land assessment of \$1.76 per square foot of land area falls above the assessments established by these properties. The appellant's comparables were similar to the subject in location and size. The board of review did not provide evidence with respect to the characteristics or assessments of any comparable equity properties to refute the appellant's lack of uniformity argument and to demonstrate the subject is being equitably assessed. After considering adjustments and the differences in the suggested comparables when compared to the subject property, the Board finds the subject's per square foot land assessment is not supported by the most comparable properties contained in the record and a reduction in the subject's assessment is warranted.

Although the subject's February 2004 selling price would tend to support the current assessment, the appeal was based on equity, and equity indicates the subject is assessed higher than the most similar comparables.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is 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

*Frank J. Huff*

Member

Member

*Shawn R. Lerski*

Member

Member

*Mark Morris*

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 21, 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.