



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

APPELLANT: John & Linda Bubala
DOCKET NO.: 06-29340.001-R-1 through 06-29340.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John & Linda Bubala, the appellants, 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 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-29340.001-R-1	17-05-314-017-0000	6,753	499	\$7,252
06-29340.002-R-1	17-05-314-018-0000	9,472	62,332	\$71,804

Subject only to the State multiplier as applicable.

ANALYSIS

The subject properties consist of two parcels of land totaling 3,200 square feet. Improvement #1, parcel number 17-05-314-017-000, is a, 2-01 code classification, residential garage. Improvement #2, parcel number 17-05-314-018-0000, is a three-story, multi-family dwelling of masonry construction containing 7,206 feet of living area. The dwelling is 118 years old. Features of the dwelling include six apartments and a full unfinished basement.

The appellants' appeal is based on unequal treatment in the assessment process for Improvement #1 and Improvement #2. For Improvement #1, the appellants have not submitted comparable properties. For Improvement #2, the appellants submitted information on three comparable properties described as multi-family, masonry or frame and masonry dwellings that range in age from 104 to 128 years old. The comparable dwellings range in size from 2,588 to 6,438 square feet of living area. Features include a partial or a full unfinished basement for two properties and central air condition for one property. The comparables have improvement assessments ranging from \$4.76 to \$7.27 per square foot of living area. The subject's improvement assessment is \$8.65 per square foot of living area. Based on this evidence,

the appellants requested a reduction in the subject's improvement assessment. Improvement #1's improvement assessment is \$499.00. Improvement #2's improvement assessment is \$62,332 or \$8.65 per square foot of living area.

The board of review presented descriptions and assessment information on two comparable properties consisting of three-story, masonry, multi-family dwellings that are 113 or 114 years old. The dwellings consist of 6,396 or 7,128 square feet of living area. Features include a full unfinished basement or a basement apartment and a three-car garage for one property. The properties improvement assessments are each \$9.52 per square foot of living area. 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 not warranted.

The appellants contend 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 appellants has not met this burden.

As to Improvement #1, the Boards find the appellants and the board of review did not submitted descriptive evidence on suggested comparables. Without the suggested comparables, the Board finds it is not possible to evaluate the uniformity of the subject assessment. The Board finds the subject's assessment is equitable and that no reduction is warranted.

As to Improvement #2, the Boards find the comparable #1 submitted by the appellants and comparables #1 and #2 submitted by the board of review are most similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$4.76 to \$9.52 per square foot of living area. The subject's improvement assessment of \$8.65 per square foot of living area is within 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 the subject's improvement assessment is equitable and a reduction in Improvement #2's improvement assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d. 395 (1960). Although the comparables presented

by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no 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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. 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: October 21, 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.