



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

APPELLANT: Gini Marziani & Gregory Wrobel
DOCKET NO.: 06-29469.001-R-1
PARCEL NO.: 17-17-110-009-0000

The parties of record before the Property Tax Appeal Board are Gini Marziani & Gregory Wrobel, the appellants, by attorney Gini Marziani, of Davis McGrath LLC 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: \$ 13,724
IMPR.: \$ 80,430
TOTAL: \$ 94,154

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel in this appeal is improved with two buildings. Building #1 consists of a 128-year-old, multi-family dwelling of masonry construction with three and one-half bathrooms and a full-finished basement apartment. Building #2 consists of a two-story, 128-year-old, multi-family dwelling of masonry construction with two full bathrooms. The subject is sited on a 4,700 square foot parcel and located in West Chicago Township, Cook County. The appellants contend Building #1 contains 3,150 square feet of living area and Building #2 contains 1,542 square feet. The board's documents indicate Building #1 contains 5,074 square feet of living area and Building #2 contains 1,762 square feet.

The appellant, Gini S. Marziani, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvements as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on four properties suggested as

comparable to the subject. The appellants also submitted color photographs and property characteristic printouts for the subject and the suggested comparables and the subject's plat of survey. Based on the appellants' documents, the four suggested comparables consist of two-story or three-story, multi-family dwellings of masonry construction located within one block of the subject. The improvements range in size from 2,988 to 4,251 square feet of living area and over 100 years old. The comparables contain from two and one-half to five full bathrooms and a full-finished or unfinished basement. The improvement assessments range from \$11.92 to \$14.62 per square foot of living area.

At hearing, the appellant testified that Building #1 is rectangular in shape with an indented section on the south (rear) elevation, with a below grade basement and three floors above grade. The appellant also testified that Building #1 has three-course brick walls more than one foot thick on all elevations. The appellant argued that using the outside walls and omitting the unusual thickness of the exterior walls yields a total living area of 3,150 square feet for the three floors above grade.

The appellant testified that Building #2 is rectangular shape with two floors above grade with the same three-course brick construction as Building #1. The appellant argued that using the outside dimensions but omitting the unusual thickness of the exterior walls yields a total of 1,542 square feet of living area for Building #2. The appellant also argued that the correct living area for Building #1 and Building #2 combined is approximately 4,692 square feet using inside wall dimensions and approximately 5,373 using the outside walls but not accounting for the unusual exterior wall thickness of the two buildings.

The appellants provided the subject's plat of survey dated October 5, 2010. The survey disclosed that Building #1 consists of a four-story brick dwelling containing approximately 5,100 square feet of living area and that Building #2 consists of a two-story brick dwelling containing approximately 1,750 square feet of living area. Based on the evidence submitted, the appellants 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 final total assessment of \$94,154 was disclosed. Building #1 has an improvement assessment of \$51,688 and Building #2 has an improvement assessment of \$28,742.

In support of the subject dwellings' improvement assessments, the board of review submitted property characteristic printouts and descriptive data on eight suggested comparable properties. Four comparables are improved with three-story, multi-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 5,136 to 6,840 square feet of living area and range in age from 24 to 118 years old. The comparables contain six full bathrooms and a full-

unfinished basement. The improvement assessments range from \$11.22 to \$11.82 per square foot of living area. The four remaining comparables offered by the board of review are improved with two-story, multi-family dwellings of masonry or frame and masonry construction. The improvements range in size from 1,764 to 1,932 square feet of living area and range in age from 113 to 128 years old. The comparables contain two full bathrooms and a full-unfinished basement. The improvement assessments range from \$16.82 to \$20.67 per square foot of building area.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted a two-page letter highlighting various differences between the subject and the board of review's comparables.

After hearing the testimony 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 appellant's argument was unequal treatment in the assessment process. 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 not overcome this burden.

The first issue before the Board is the correct square footage attributable to the subject improvements. The Board finds that the appellants did not substantiate the claim that the subject's square footage is different than the public record presented by the board of review. The appellants provided the subject's plat of survey dated October 5, 2010. The plat of survey disclosed that Building #1 consists of a four-story brick dwelling containing approximately 5,100 square feet of living area and that Building #2 consists of a two-story brick dwelling containing approximately 1,750 square feet of living area. The Board finds that a cursory review of the survey provided by the appellant supports the figures presented by the board of review. Consequently, the Board finds Building #1 contains 5,074 square feet of living area and Building #2 contains 1,762 square feet of living area. Building #1 has an improvement assessment of \$51,688 or \$10.19 per square foot of living area, based on 5,074 square feet. Building #2 has an improvement assessment of \$28,742 or \$16.31 per square foot of living area, based on 1,762 square feet.

Regarding the improvement assessment for Building #1, the Property Tax Appeal Board finds the board of review's comparables two, three and four to be the most similar properties to the

subject in the record. These three properties are similar to the subject in improvement size, age, amenities, exterior construction and location and have improvement assessments ranging from \$11.37 to \$11.82 per square foot of living area. Building #1 has a per square foot improvement assessment of \$10.19, based on 5,074 square feet, which falls below the range established by these properties. The appellants' four comparables are accorded less weight because they differ from the subject in improvement size. The board's comparable one is accorded less weight because it differs from the subject in age and size.

Regarding the improvement assessment for Building #2, the Board finds the board of review's comparables one, two and three to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, age, amenities, design and location and have improvement assessments ranging from \$16.82 to \$20.67 per square foot of living area. Building #2 has an improvement assessment of \$16.31, based on 1,762 square feet, which falls below the range established by these properties. The board's comparable four is less similar to the subject in location and accorded less weight. The appellant's four comparables differ greatly from the subject in size. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's improvement assessment, for both Building #1 and Building #2, is supported by the most similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have failed to adequately demonstrate that the subject property 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.

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: February 18, 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.