FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lisa Marino
DOCKET NO.: 06-29991.001-R-1
PARCEL NO.: 13-31-122-009-0000

The parties of record before the Property Tax Appeal Board are Lisa Marino, 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:	$ 6,716
IMPR.:	$ 28,761
TOTAL:	$ 35,477

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,790 square foot parcel of land improved with a 54-year old, two-story, masonry, multi-family dwelling. The improvement contains 2,471 square feet of living area as well as two apartments, a full basement and a two-car, detached garage.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for four suggested comparables located from a three-block to an eight-block radius of the subject. The properties were improved with a two-story, multi-family dwelling with either frame, masonry, or frame and masonry exterior construction. They range: in bathrooms from two to three; in age from 76 to 144 years; in size from 1,952 to 4,694 square feet of living area; and in improvement assessments from $8.00 to $10.12 per square foot. Properties #1 through #3 include a full basement, while properties #1, #2 and #4 include garage area. The subject's improvement assessment is $11.64 per square foot of living area. 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 $35,477. The board of review submitted descriptive and assessment data relating to four suggested comparables within the subject's neighborhood. The properties are improved with a two-story, masonry, multi-family dwelling with two apartments therein. They range: in age from 49 to 52 years; in size from 2,290 to 2,698 square feet of living area; and in improvement assessment from $14.64 to $16.88 per square foot. Amenities include a multi-car garage as well as a full basement.

In addition, the board's analysis reflected that property #4 sold in January, 2005, for a price of $450,000 or $193.80 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative testified that as to the board's property #4, that the sale data merely reflects a transfer in ownership and does not warrant that the sale was an arm's length transaction.

After considering the arguments and testimony 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 data, the Board finds that the appellant has not met this burden.

The Board finds that the four comparables submitted by the board of review are most similar to the subject in style, improvement size, age, and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from $14.64 to $16.88 per square foot of living area. The subject's improvement assessment at $11.64 per square foot is below the range established by these comparables.

The Board accorded diminished weight to the remaining properties due to a disparity in improvement size and age.

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

Chairman

Member

Member

Member

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: March 23, 2012

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.