



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

APPELLANT: Carlos Beccaria
DOCKET NO.: 06-30643.001-C-1
PARCEL NO.: 17-22-103-014-0000

The parties of record before the Property Tax Appeal Board are Carlos Beccaria, the appellant, by attorney Howard W. Melton, of Howard W. Melton and Associates 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: \$ 76,560
IMPR: \$ 0
TOTAL: \$ 76,560

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 3,480 square foot vacant land parcel, classified as 1-00 vacant land as designated by the county assessor. The subject property's market value is \$348,000, or \$100 per square foot. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the inequity argument, the appellant, via counsel, submitted a grid sheet and assessor's web site print outs on a total of three lots suggested as comparable. The appellant did not submit information regarding the comparables' proximity to the subject. The suggested comparables are class 1-90 lots, as designated by the county assessor, other minor improvement which does not add value.

The appellant's grid sheet for comparables #1 and #3 and the assessor's web site print outs labeled "Comp #1" and "Comp #3" contain different parcel identification numbers. The appellant's grid sheet lists comparable #1 as parcel number 17-22-210-003; however, the appellant's assessor's web site print out labeled "Comp #1" is for parcel number 17-21-210-003. In addition, the appellant's grid sheet for comparable #3 lists the parcel number as 17-22-301-048; however, the appellant's assessor's web site

print out labeled "Comp #3" is for parcel identification number is 17-22-301-045. The total land square footage listed on the grid sheet for comparable #3 does not match the land square footage listed on the assessor's web site print out labeled "Comp #3".

Unlike the other two suggested comparables, the appellant's grid sheet and assessor's web site print out for comparable #2 are for the same parcel. This parcel has 28,858 square feet of land area and an assessment of \$158,719 or \$5.50 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's land assessment of \$76,560 was disclosed. This assessment reflects a market value of \$348,000, or \$100 per square foot. In support of the subject's assessment, the board of review submitted a spreadsheet that listed five sales suggested as comparable. The spreadsheet indicates the suggested comparables are residential. It is unclear whether these suggested comparables are improved residential lots or vacant residential lots. The board of review did not submit assessment information for these suggested comparables. 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 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.

The parties submitted a total of seven properties suggested as comparable to the subject for equity analysis. The Board is not persuaded by the appellant's argument that the market values of the different classified parcels as established by the assessor show the subject is inequitably assessed. The parcels, as improved, differ from a vacant lot and thus, differ in market value. The Board finds the appellant's grid analysis did not match the supporting documentation, therefore less weight was given to its credibility.

The Board finds the board of review's sales comparables to be nonresponsive to the appellant's assessment equity argument. However, based on the evidence in the record, the Board finds the appellant did not show, by clear and convincing evidence, that the subject's assessment is inequitable.

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 Ill2d. 395 (1960). Although the comparables presented by the appellant 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 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: 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.