



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

APPELLANT: Ron Lenzi
DOCKET NO.: 07-23548.001-R-1
PARCEL NO.: 11-20-100-005-0000

The parties of record before the Property Tax Appeal Board are Ron Lenzi, the appellant, by attorney James E. Doherty, of Thomas M. Tully & Associates 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:

LAND: \$ 28,800
IMPR.: \$ 165,828
TOTAL: \$ 194,628

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with an 82-year old, two-story, stucco, single-family dwelling. It contains 4,252 square feet of living area and is situated on a 14,400 square foot lot. Features include four and one half-baths, six bedrooms, central air conditioning, a full basement with a formal recreation room, one fireplace, and an attached two-car garage.

The appellant, via counsel, appeared before the Property Tax Appeal Board and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for eight suggested comparables. The properties are improved with a two-story, frame, masonry or stucco, single-family dwelling. They range: in age from 71 to 109 years; in size from 3,044 to 4,571 square feet of living area; and in improvement assessment from \$16.32 to \$39.69 per square foot of living area, after correcting the appellant's calculations. Additionally, the evidence reflects that comparable #1 is a landmark property with a partial assessment. No further

explanation was provided by counsel regarding this property. The subject's improvement assessment is \$45.22 per square foot of living area. Amenities for the suggested comparable properties include two and one half to four and one half-baths, a full, finished or unfinished basement, central air conditioning for four properties, one to three fireplaces for six properties, and garage area for seven properties. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$192,275 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to two suggested comparables located within the subject's neighborhood. The board's comparable #2 is identical to the appellant's comparable #8. The properties are improved with a two-story, masonry, single-family dwelling. They range: in age from 69 to 71 years; in size from 4,497 to 4,571 square feet of living area; and in improvement assessment from \$39.69 to \$81.77 per square foot of living area. Amenities for the properties include three and one half or four full baths, six bedrooms, a full or partial basement, central air conditioning, one or two fireplaces, and a two-car garage. Based upon this evidence, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney indicated that the board's comparable #1 was not in the same sub-area as the subject, while the board's comparable #2 was assessed at a lower per square foot value than the subject property.

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 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 parties submitted a total of nine comparable properties for the Board's consideration. The Board finds that comparables #2, #7 and #8 submitted by the appellant, as well as comparable #2 submitted by the board of review, are most similar to the subject in location, age, and/or size. They contain between 3,953 and 4,571 square feet of living area. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from \$28.70 to \$39.69 per square foot of living area. The subject's improvement assessment at

\$45.22 per square foot is above the range established by these 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 not equitable and a reduction in the subject's assessment 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

J. R.

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: January 31, 2013

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.