



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

APPELLANT: Linda Mazzone
DOCKET NO.: 07-24221.001-C-1
PARCEL NO.: 13-20-432-038-0000

The parties of record before the Property Tax Appeal Board are Linda Mazzone, the appellant; 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: \$24,937
IMPR.: \$30,873
TOTAL: \$55,810**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story commercial building of brick construction with 4,140 square feet of building area. The subject improvements are located on a 5,375 square foot parcel. The property is located in Chicago, Jefferson Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on four comparables. The appellant indicated the comparables are improved with one-story commercial buildings ranging in size from 4,810 to 7,782 square feet of living area and ranged in age from 16 to 81 years old. The appellant indicated the comparables have parcels ranging in size from 3,125 to 9,375 square feet. Three of the comparables are located on the same street and within two blocks of the subject property. The comparables also have the same classification and neighborhood codes as the subject property. The improvement assessments range from \$30,873 to \$40,345 or from \$3.97 to \$6.59 per square foot of building area. The subject has an improvement assessment of \$49,463 or \$11.95 per square foot of building area. The comparables have land assessments ranging

from \$12,468 to \$37,406 or either \$3.99 and \$5.70 per square foot of land area. The subject has a land assessment of \$33,037 or \$6.15 per square foot of land area. Based on this evidence the appellant requested the subject's assessment be reduced to \$55,810.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant in this appeal submitted evidence in support of the contention that the subject property was inequitably assessed. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. (86 Ill.Admin.Code 1910.63(e)). In support of the assessment inequity argument the appellant provided descriptions and assessment information on four comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a)). The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellant's request.

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: April 23, 2010

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.