



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

APPELLANT: Linda Mazzone  
DOCKET NO.: 07-24225.001-C-1  
PARCEL NO.: 13-28-103-043-0000

The parties of record before the Property Tax Appeal Board are Linda Mazzone, the appellant(s); 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: \$ 39,900  
IMPR: \$ 41,600  
TOTAL: \$ 81,500**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 55-year-old, one-story, masonry constructed, 6,400 square foot class 5-17 commercial building situated on 10,000 square feet of land located in Jefferson Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a spreadsheet detailing four suggested comparable properties with the same neighborhood code as the subject. Three of the comparables are located on the same street and within three blocks of the subject. The comparables consist of one-story, class 5-17 properties of masonry construction that range in age from 16 to 81 years. The comparables range in size from 4,810 to 7,782 square feet of building area and in land size from 3,125 to 9,375 square feet. The comparables have improvement

assessments ranging from \$30,873 to \$40,345 or from \$3.97 to \$6.59 per square foot of building area.

The appellant also argued overvaluation in that the subject's assessment is incorrect due to vacancy and submitted a copy of a vacancy-occupancy affidavit. Based on the evidence presented, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$91,852 which reflects a market value of \$241,715, or \$37.77 per square foot of building area, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 38% for Class 5a property, such as the subject. As evidence, the board of review submitted six sales of commercial properties located within the subject's market area and ranging in building size from 5,280 to 7,000 square feet. The sales occurred between November 1998 and September 2008 for prices ranging from \$300,000 to \$650,000 or from \$49.42 to \$104.00 per square foot, including land. No analysis or adjustment of the sales data was provided by the board. Based on the evidence presented, 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'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 evidence, the Board finds the appellant has overcome this burden.

The Board finds that the only evidence in the record addressing the equity of the subject's assessment is the appellant's comparables. The Board further finds that the comparables submitted by the appellant demonstrated that the subject's assessment is above the range of properties of similar location, age, size and use. Therefore, the Property Tax Appeal Board finds the appellant adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and a reduction is warranted.

The Board gives less weight to the board's sales evidence in that it lacks analysis as well as a supported conclusion of value and fails to address the appellant's equity argument.

The appellant also argued overvaluation in that the subject's assessment is incorrect due to vacancy. The Board finds this argument unpersuasive. The Board further finds no evidence in

the record that the subject's assessment is incorrect when vacancy is considered. The mere assertion that vacancies in a property exist does not constitute proof that the assessment is incorrect or that the fair market value of a property is negatively impacted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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: March 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.