



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

APPELLANT: Donna Giannis
DOCKET NO.: 07-24808.001-R-1
PARCEL NO.: 14-05-213-017-0000

The parties of record before the Property Tax Appeal Board are Donna Giannis, the appellant(s), by attorney Steven B. Pearlman, of Steven B. Pearlman & 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: \$20,124
IMPR.: \$25,911
TOTAL: \$46,035

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,500 square foot parcel of land improved with a 108-year old, two-story, masonry, single-family dwelling containing 3,336 square feet of living area, two baths and a full, unfinished basement. The appellant, via counsel, argued both the market value of the subject property is not accurately reflected in the property's assessed valuation and that there was unequal treatment in the assessment process of the improvement as the bases of this appeal.

In support of the market value argument, the appellant submitted a copy of an affidavit from the appellant attesting that she is the executor of the estate, that the owner of the property died in May 2007, that the property has been vacant for the remainder of the 2007 assessment and listed for sale, that the property is uninhabitable because the plumbing, heat and electrical are non-functioning, and that she personally called the gas company to disconnect the gas. Also included, was a copy of a vacancy affidavit indicating the property was vacant from May through December 2007.

In support of the equity argument, the appellant submitted assessment data and descriptions on three properties suggested as comparable to the subject and located within one and one-half miles of the subject. The data in its entirety reflects that the properties are improved with two-story, frame or frame and masonry, single-family dwellings with one and one-half or three and one-half baths, one fireplace, and, for two properties, a full unfinished basement. The properties range: in age from 99 to 110 years; in size from 3,010 to 3,900 square feet of building area; and in improvement assessments from \$10.52 to \$15.71 per square foot of building area. Based on this evidence, 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 improvement assessment was \$25,911, or \$7.77 per square feet of building area with a total assessment of \$46,035 was disclosed. The subject's final assessment reflects a fair market value of \$458,516 when the Illinois Department of Revenue's 2007 three-year median level of assessment of 10.04% for Cook County Class 2 properties is applied. In support of the assessment, the board submitted assessment data and descriptions on four properties suggested as comparable to the subject and located within the subject's neighborhood. The data in its entirety reflects that the properties are two-story, masonry, single-family dwellings with two or three baths, a partial or full basement, a fireplace for two properties, and, for one property, air conditioning. The properties range: in age from 86 to 98; in size from 2,555 to 3,184 square feet of building area; and in improvement assessment from \$20.24 to \$23.83 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction based on market value is not warranted.

The appellant submitted documentation asserting the vacancy of the subject property. The PTAB finds the appellant failed to submit sufficient evidence to show this vacancy was due to the failure of the subject to be fit for occupancy. The appellant's affidavit indicates the electric, gas, heat, and plumbing were

not functioning in the subject property; however, the appellant failed to submit any evidence to show that this was due to faulty operational systems as opposed to disconnection of these utilities. Therefore, the PTAB finds the appellant failed to show by a preponderance of the evidence that the subject was overvalued and no reduction is warranted.

The appellant also argued equity. Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The parties presented assessment data on a total of seven equity comparables. The PTAB finds the appellant's comparable #2 and the board of review's comparables #1 and #3 most similar to the subject in design, construction, age, and/or size. The properties are improved with two-story, masonry, single-family dwellings. The properties range: in age from 93 to 105 years; in size from 2,760 to 3,184 square feet of building area; and in improvement assessments from \$15.18 to \$22.11 per square foot of building area. In comparison, the subject's improvement assessment of \$7.77 per square foot of building area is below the range of comparables.

After considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment 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.

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: June 22, 2012

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.