



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

APPELLANT: Nick Gutu
DOCKET NO.: 07-25268.001-R-1
PARCEL NO.: 13-22-112-002-0000

The parties of record before the Property Tax Appeal Board are Nick Gutu, the appellant(s), by attorney Lisa A. Marino, of Marino & Associates, PC 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: \$ 6,624
IMPR.: \$ 26,302
TOTAL: \$ 32,926

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel of land improved with a 104-year old, two-story, frame, multi-family dwelling. The improvement contains 1,782 square feet of living area as well as a three apartments and a two-car garage.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located from a one-block to a five-block radius of the subject. The properties were improved with a two-story, multi-family dwelling with frame exterior construction and two apartments in each. They range: in bathrooms from two to three; in age from 75 to 111 years; in size from 2,510 to 2,970 square feet of living area; and in improvement assessments from \$12.00 to \$12.58 per square foot. Amenities include a one-car or two-car garage, while property #3 also includes a partial basement. The subject's improvement assessment is \$14.76 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney asserted that the photographs of the subject and the suggested comparables were taken by an employee of the law office.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$32,926. The board of review submitted descriptive and assessment data relating to four suggested comparables located within a quarter mile radius from the subject or within the subject's subarea. The properties are improved with a two-story, frame, multi-family dwelling with two apartments therein. They range: in age from 85 to 103 years; in size from 1,620 to 1,848 square feet of living area; and in improvement assessment from \$16.54 to \$18.00 per square foot. Amenities include a one-car or two-car garage, while properties #1 through #3 also include a full basement.

In addition, the board's analysis indicated that the subject was accorded a deluxe condition by the assessor's office, while the suggested comparables were accorded an average condition without further explanation. Moreover, the board's analysis reflected that properties #1, #3 and #4 sold from July, 2005, to June, 2007, for prices that ranged from \$305,000 to \$435,000 or from \$165.04 to \$250.93 per square foot. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative testified that he had no personal knowledge as to the distinctions in relation to construction quality accorded by the assessor's office. He also stated that the data reflected on the board's analysis merely recognizes that properties #1, #3, and #4 had a transfer in ownership without any warranty that the sales were arm's length transactions. He also asserted that the appellant had failed to submit any evidence of condition quality relating to the appellant's comparables.

After considering the arguments and testimony as well as reviewing 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 data, the Board finds that the appellant has not met this burden.

The Board finds that the comparables submitted by the board of review are most similar to the subject in style, improvement size, age, and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$16.54 to \$18.00 per square foot of

living area. The subject's improvement assessment at \$14.76 per square foot is below the range established by these comparables.

The Board accorded diminished weight to the remaining properties due to a disparity in improvement size and/or age.

As a result of this analysis, the Board finds that the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction 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.

Donald 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: March 23, 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.