



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

APPELLANT: Bula Cortino
DOCKET NO.: 07-28840.001-R-1
PARCEL NO.: 06-33-403-031-0000

The parties of record before the Property Tax Appeal Board are Bula Cortino, the appellant, by attorney Ronald G. Glosniak, of Leff & Cohen 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: \$ 18,345
IMPR.: \$ 53,384
TOTAL: \$ 71,729**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Building #1 is a one and one-half story single-family dwelling of frame construction containing 2,448 square feet of living area. The dwelling is 70 years old, and it has a full finished basement, central air conditioning, a fireplace, and a two-car detached garage. Building #2 is a one-story single-family dwelling of frame construction containing 1,805 square feet of living area. The dwelling is 47 years old, and it has a crawl-space foundation.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal on building #1. Equity data was not submitted on building #2. The appellant submitted information on three comparable properties described as one-story frame single-family dwellings that range in age from 20 to 31 years old. The comparable dwellings range in size from 2,023 to 2,721 square feet of living area. These properties have improvement assessments ranging from \$12.00 to \$14.54 per square foot of living area. The appellant claims that building #1's improvement assessment is \$53,384 or \$21.81 per square foot of living area, but that is based on using the combined 2007 improvement assessment for both buildings. Based on this evidence, the

appellant requested a reduction in the subject's improvement assessment for building #1.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on nine comparable properties. The four comparables for building #1 consist of one or one and one-half story frame single-family dwellings that range in age from four to thirty-one years old. One of the comparables submitted by the board of review was also used as a comparable by the appellant. The dwellings range in size from 1,937 to 2,443 square feet of living area. Two comparables have full unfinished basements, and two have slab foundations. Each has central air conditioning and a garage, and three dwellings have a fireplace. These properties have improvement assessments ranging from \$13.22 to \$24.65 per square foot of living area.

The five comparables for building #2 consist of one-story frame, masonry, or frame and masonry single-family dwellings that range in age from 20 to 28 years old. The dwellings range in size from 1,836 to 2,023 square feet of living area. Each of the comparables has a fireplace, a garage, and a partial basement, one of which is finished. Four dwellings have central air conditioning. These properties have improvement assessments ranging from \$12.00 to \$15.03 per square foot of living area.

Based on the 2007 assessment information provided by the board of review, building #1 has an improvement assessment of \$32,360 or \$13.21 per square foot of living area, and building #2 has an improvement assessment of \$21,024 or \$11.65 per square foot of living area. Based on this evidence, 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 Board further finds a reduction in the subject's assessment is not 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 not met this burden.

Both parties presented assessment data on a total of six equity comparables for building #1. The appellant's comparable numbered two was the same property as the board of review's comparable numbered three. The Board finds that none of the comparables submitted for building #1 were similar to the subject in age. However, five of the comparables were very similar to the subject in size. They were also generally similar in style, features,

and exterior construction. These comparables had improvement assessments that ranged from \$12.00 to \$24.65 per square foot of living area. Building #1's improvement assessment of \$13.21 per square foot of living area falls within the range established by these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that building #1's improvement assessment is equitable and a reduction in its assessment is not warranted. The Board also finds the board of review submitted comparables demonstrating building #2 was being equitably assessed.

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: March 18, 2011

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.