



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

APPELLANT: Mariza Marcili  
DOCKET NO.: 07-29935.001-R-1  
PARCEL NO.: 14-33-110-031-0000

The parties of record before the Property Tax Appeal Board are Mariza Marcili, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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:** \$ 22,754  
**IMPR.:** \$ 101,746  
**TOTAL:** \$ 124,500

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 2,775 square foot parcel improved with a 118-year-old, three-story, multi-family dwelling of masonry construction containing 4,526 square feet of living area and located in North Chicago Township, Cook County. Features of the building include five full bathrooms, a full-unfinished basement, three fireplaces and a two-car detached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as well as overvaluation as the bases of the appeal. In support of the overvaluation argument, the appellant's attorney argued that the subject was purchased in May 2004 for \$950,000 and provided a copy of the trustees' deed. No other information regarding the sale was provided.

Regarding the inequity claim, the appellant provided twelve suggested comparable properties consisting of two-story or three-story, multi-family dwellings of frame or masonry construction

with the same neighborhood code as the subject. The improvements range in size from 4,374 to 4,782 square feet of living area and range in age from 70 to 120 years old. The comparables contain from three to four and one-half bathrooms and a full-finished or unfinished basement. Two comparables have multiple fireplaces and seven comparables contain a one-car or multi-car detached garage. The improvement assessments range from \$16.25 to \$22.44 per square foot of living area.

At hearing, the appellant's attorney argued that the appellant's comparables are similar to the subject in location, design, construction, age and amenities. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$129,597. The subject's improvement assessment is \$106,843 or \$23.61 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with three-story, multi-family dwellings of masonry construction. Two of the comparables have the same neighborhood code as the subject. The improvements range in size from 4,050 to 5,040 square feet of living area and range in age from 98 to 118 years old. The comparables contain from four to seven bathrooms and a full-finished or unfinished basement. Three comparables have a multi-car garage. The improvement assessments range from \$18.75 to \$22.48 per square foot of living area.

At hearing, the board's representative argued that the appellant failed to provide any documentation to show the subject's sale was an arm's length transaction. 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 assessment data, the Board finds a reduction is warranted.

Regarding the inequity claim, the Board finds the appellant's comparables one, five and twelve and the board of review's comparable three to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, age, design and location and have

improvement assessments ranging from \$16.25 to \$22.48 per square foot of living area. The subject's per square foot improvement assessment of \$23.61 falls above the range established by these properties. The Board further finds the remaining comparables less similar to the subject in improvement size, design, location and/or exterior construction and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having reviewed the record and considering the evidence, the Board finds the appellant has failed to meet this burden and no reduction is warranted.

Regarding the overvaluation claim, the appellant argued that the subject's market value is not accurately reflected in its assessment based on the subject's sale in May 2004 for \$950,000. The Property Tax Appeal Board finds this argument unpersuasive. The Board further finds the appellant failed to provide any documentation to show the subject's sale was an arm's length transaction.

Considering all of the evidence, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed and a reduction in the subject's assessment 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

*Frank J. Grief*

Member

Member

*Mario M. Louie*

*Shawn R. Lerbis*

Member

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: August 19, 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.