



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

APPELLANT: Tony Armando
DOCKET NO.: 07-30194.001-R-1
PARCEL NO.: 17-05-100-033-0000

The parties of record before the Property Tax Appeal Board are Tony Armando, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., 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: \$ 9,600
IMPR.: \$ 54,298
TOTAL: \$ 63,898**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a parcel of land totaling 3,000 square feet and improved with a 112-year old, three-story, masonry, apartment building containing 4,662 square feet of building area and six apartment units.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of multi-story, masonry or frame constructed apartment buildings located within five blocks of the subject. The improvements range in size from 3,840 to 6,777 square feet of building area and in age from 118 to 128 years old. The improvement assessments range from \$9.71 to \$10.46 per square foot of building area. The subject's improvement assessment is \$11.65 per square foot of building area. Based on the equity comparables 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 \$63,898 was disclosed. The board of review submitted its "Board of Review

Notes on Appeal" disclosing the subject's total assessment of \$63,898 was disclosed. The improvement assess is \$54,298 or \$11.65 per square foot of living area. The board of review presented descriptions and assessment information on three comparable properties consisting of three-story, masonry multi-family dwellings that are 103 years old. The dwellings range in size from 8,676 to 9,078 square feet of living area. Features include a full unfinished basement and a two-car or three and one-half car garage. These properties have improvement assessments that range from \$22.33 to \$22.57 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment. The board of review did not submitted sales or analysis of sales data. 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 the appellant has not overcome this burden.

Regarding the inequity argument, The Board finds the comparable #1 submitted by the appellant and the comparables submitted by the board of review are most similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$9.71 to \$12.24 per square foot of living area. The subject's improvement assessment of \$11.65 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable 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

Frank J. Huff

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: September 23, 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.