



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

APPELLANT: Sanjuana Serrano
DOCKET NO.: 08-20290.001-R-1
PARCEL NO.: 16-28-310-038-0000

The parties of record before the Property Tax Appeal Board are Sanjuana Serrano, the appellant, by attorney Anthony M. Farace, of Amari & Locallo 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: \$6,773
IMPR.: \$37,880
TOTAL: \$44,653

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains 6,048 square feet of land area which is improved with two buildings. Building "A" is a class 2-12 2-story multi-family frame building. The building is 62 years old and contains 3,682 square foot of building area. Features of the building include a partial unfinished basement and central air conditioning. Building "B" is a frame building 88 years old containing 594 square feet of living area on a slab foundation. The property is located in Cicero, Cicero Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on six comparable properties described as class 2-12 2-story multi-family dwellings of masonry construction that range in size from 3,112 to 5,550 square feet of living area. The buildings range in age from 57 to 95 years. Each of the comparables has the same neighborhood code as the subject property. The comparables feature full or partial unfinished basements. Four comparables feature central air conditioning and four have 1½ or 2-car garages. The comparables have improvement assessments ranging from \$27,281 to \$37,529 or from \$6.76 to \$8.96 per square foot of living area. The subject's improvement assessment of building "A" is \$26,040 or \$7.07 per square foot of living area. The appellant did not submit any

comparables for the subject's building "B". Building "B" has an improvement assessment of \$11,840 or \$19.93 per square foot of living area. The total improvement assessment for both buildings is \$37,880. Based on this evidence, the appellant requested a reduction in the subject's total improvement assessment to \$24,890.

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 four properties comparable to building "A" and two properties comparable to building "B". The building "A" properties are improved with 2-story class 2-12 multi-family dwellings of masonry construction that range in size from 3,359 to 3,888 square feet of living area. The buildings range in age from 57 to 93 years. Each has the same neighborhood code as the subject property. The comparables feature partial unfinished basements. Three comparables feature central air conditioning and three have 1½ or 2-car garages. Comparables #1, #2, #3 and #4 are the same properties as the appellant's comparables #5, #6, #2 and #3. These properties have improvement assessments ranging from \$27,281 to \$31,567 or from \$7.22 to \$8.80 per square foot of living area.

The building "B" comparable properties are improved with 1-story dwellings of frame construction that contain either 460 or 528 square feet of living area. The buildings are 50 or 93 years old. Each has the same neighborhood code as the subject property. One of the comparables features a partial basement with finished area and one is on a slab foundation. These properties have improvement assessments of \$10,791 and \$11,328 or \$20.44 and \$24.63 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 met this burden.

Regarding building "A", the Board finds the appellant's comparables #1 and #4 differed substantially from the subject in size and therefore received less weight in the Board's analysis.

The remaining four comparables submitted by the appellant, which are the same properties as the board of review comparables, are most similar to the subject's building "A" in location, age, style, size and features. These common comparables had improvement assessments ranging from \$7.22 to \$8.80 per square foot of living area. The subject's improvement assessment for building "A" of \$7.07 per square foot of living area which falls below the range established by these most similar comparables. Regarding building "B", the Board further finds the board of review comparable #2 was most similar to the subject's building "B" in location, size, style, age, exterior construction and features. This comparable had an improvement assessment of \$24.63 per square foot of living area. The subject's improvement assessment for building "B" of \$19.93 per square foot of living area is less than the most similar comparable in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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

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 21, 2013

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.