



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

APPELLANT: Aldo Azzolin  
DOCKET NO.: 08-21060.001-I-1 through 08-21060.002-I-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Aldo Azzolin, the appellant, by attorney Michael E. Crane, of Crane & Norcross in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-21060.001-I-1	16-28-126-006-0000	14,742	8,104	\$22,846
08-21060.002-I-1	16-28-126-007-0000	7,371	12,629	\$20,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 9,450 square foot parcel of land improved with a 73-year old, one-story, masonry, industrial building containing 9,274 square feet of building area.

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

In support of that equity argument, the appellant submitted a descriptive and assessment grid analysis reflecting data on the four properties. They are one-story, masonry or masonry and steel, industrial buildings. They range: in age from 37 to 94 years; in improvement size from 4,747 to 25,375 square feet of living area; and in improvement assessments from \$3.45 to \$4.62

per square foot. The subject's improvement assessment is \$7.49 per square foot of building area. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$91,563. The subject's assessment reflects a market value of \$254,341 using the Cook County Ordinance level of assessment for industrial class 5B property of 36%.

In support of the subject's market value, raw sales data was submitted for 7 properties via Costar Comps printouts. The data from the CoStar Comps service sheets reflect that the research was licensed to the assessor's office, but failed to indicate that there was any verification of the information or sources of data. The properties were identified as industrial/warehouse or industrial/manufacturing facilities. They ranged in building size from 10,508 to 14,890 square feet of building area and sold in an unadjusted range from \$24.49 to \$87.41 per square foot of building area.

Moreover, the board of review's memorandum stated that the data was not intended to be an appraisal or an estimate of value and should not be construed as such. The memorandum indicated that the information provided therein had been collected from various sources that were assumed to be factual and reliable; however, it further indicated that the writer hereto had not verified the information or sources and did not warrant its accuracy. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments 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 met this burden and that a reduction is warranted.

The Board finds that the appellant's four equity comparables are most similar to the subject. Therefore, the Board accorded most weight to these comparables in the analysis. They range in improvement assessment from \$3.45 to \$4.62 per square foot of building area, while the subject's improvement assessment is \$7.49 per square foot. The subject's assessment is above the range established by the comparables.

In contrast, the Board finds that the board of review submitted unadjusted, raw sales data on properties without any assessment data.

After making adjustments for pertinent factors such as location, improvement age, and/or improvement size, the Board finds the evidence does not support the improvement assessment for the subject and that a reduction 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.



Chairman



Member



Member



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: March 21, 2014



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.