



A M E N D E D
FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael LaPorta
DOCKET NO.: 08-24084.001-R-1
PARCEL NO.: 14-33-314-055-0000

The parties of record before the Property Tax Appeal Board are Michael LaPorta, the appellant, by attorney Lisa A. Marino, of Marino & Associates, PC 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:

LAND: \$ 20,040
IMPR.: \$ 60,104
TOTAL: \$ 80,144

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story, multi-family dwelling of masonry construction containing 2,732 square feet of living area. The dwelling is 124 years old. Features of the dwelling include a full basement, central air conditioning, a fireplace and a two-car garage. The dwelling is situated on a 3,000 square foot lot located in North Chicago Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In the support of this claim, the appellant submitted descriptions and assessment information on four suggested comparable properties. They consist of two-story, multi-family, masonry and frame, masonry or frame dwellings that range in age from 121 to 135 years old. Three comparables are located three blocks from the subject property. The dwellings range in size from 3,828 to 6,474 square feet of living area. Features include a full unfinished basement and air conditioning for one property. Three properties have a two-car garage or a two and one-half garage. Two properties have a fireplace or three fireplaces. The comparables have improvement assessments

ranging from \$20.09 to \$21.73 per square foot of living area. The subject's improvement assessment is \$31.92 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$57,563 or \$21.07 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$107,244 was disclosed. The subject's improvement assessment is \$87,204 or \$31.92 per square foot of living area. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties. They consist of two-story, masonry, multi-family dwellings that range in age from 114 to 123 years old. The comparables are located in the same neighborhood code and subarea as the subject. These dwellings range in size from 3,207 to 4,089 square feet of living area. Features include a two car-garage, a full basement and central air conditioning for one property. These properties have improvement assessment ranging from \$25.07 to \$28.44 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 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 met this burden.

Both parties submitted a total of seven comparables for the Board's consideration. The Board gave less weight to appellant's comparables #2, #3 and #4 and board of review's comparables #2 and #3 due to greater size when compared to the subject. The Board finds the comparable #1 submitted by the appellant and comparables #1 and #4 submitted by the board of review are most similar to the subject in location, age, size, style, exterior construction and features. These properties are located within seven blocks' distance from the subject property. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$20.09 to \$28.44 per square foot of living area. The subject's improvement assessment of \$31.92 per square foot of living area is above 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 is inequitably assessed and a reduction in the subject's improvement 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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Acting 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: January 20, 2012

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.