



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

APPELLANT: Jason Schott
DOCKET NO.: 08-25104.001-R-1
PARCEL NO.: 13-09-116-022-0000

The parties of record before the Property Tax Appeal Board are Jason Schott, the appellant, by attorney Richard J. Caldarazzo of Mar Cal Law, P.C. 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: \$7,737
IMPR.: \$26,517
TOTAL: \$34,254

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story two-unit dwelling of frame and masonry construction containing 1,079 square feet of living area. The dwelling was 84 years old. Features of the building include a full finished basement and a two-car detached garage. The property has a 3,720 square foot site and is located in Jefferson Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as 1.5-story dwellings of masonry or frame and masonry construction that ranged in size from 1,685 to 1,899 square feet of living area. The dwellings ranged in age from 51 to 86 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full basement and two-car detached garage. One of the comparables has finished recreation room space in the basement. The comparables have improvement assessments ranging from \$25,388 to \$33,155 or from \$14.60 to \$18.80 per square foot of living area. The subject's improvement assessment is \$26,517 or \$24.58 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$18,289 or \$16.95 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$34,254 was disclosed. The board of review submitted no other documentary evidence into the record.

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.

Initially, the Board finds the appellant failed to submit sufficient evidence to challenge the correctness of the assessment. Section 1910.63 of the rules of the Property Tax Appeal Board sets forth the burdens of proof which provides in part as follows:

a) Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward.

86 Ill.Admin.Code 1910.63(a). Based on this rule, the appellant has the burden of first producing sufficient evidence or argument challenging the correctness of the assessment. Commonwealth Edison Co. v. Illinois Property Tax Appeal Board, 378 Ill.App.3d 901, 914 (2nd Dist. 2008).

The Property Tax Appeal Board finds the appellant submitted comparables that were not similar to the subject in age, size and style to the subject property. The subject is a one-story dwelling and the three comparables are 1.5-story dwellings, a different style and design than the subject. Secondly, the subject property contains 1,079 square feet of living area. The comparables submitted by the appellant range from 1,685 to 1,899 square feet or from 56% to 76% larger in size than the subject property. Accepted real estate theory provides that all factors being equal, as the size of a property increases, its per unit value decreases, which is in accordance to the data in this record. Finally, two of the comparables were significantly newer than the subject property. Based on these dissimilarities between the subject and the appellant's suggested comparables,

the Board finds the appellant failed to submit sufficient evidence to challenge the correctness of the assessment. The Board further finds that the appellant has not proved with clear and convincing evidence that the subject property's improvement assessment is not equitable.

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

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.