



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

APPELLANT: Mike Fazio
DOCKET NO.: 08-25169.001-R-1
PARCEL NO.: 12-24-316-010-0000

The parties of record before the Property Tax Appeal Board are Mike Fazio, 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: \$6,501
IMPR.: \$21,424
TOTAL: \$27,925**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 2,852 square feet of living area. The dwelling is 1 year old. Features of the home include a full finished basement, central air conditioning and a fireplace.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story masonry dwellings that range in age from 2 to 61 years old. The comparable dwellings range in size from 2,654 to 3,730 square feet of living area. Two of the comparables have full finished basements and central air conditioning. One comparable is constructed over a concrete slab foundation. One comparable has a fireplace and one comparable has a two-car detached garage. The comparables have improvement assessments ranging from \$18,474 to \$24,657 or from \$6.96 to \$9.29 per square foot of living area. The subject's improvement assessment is \$21,424 or \$7.51¹ per square foot of

¹ On the front of the PTAB-1A Residential Appeal form and in the attorney's brief the subject property is identified as parcel number 12-24-316-010-0000 with an improvement assessment of \$21,424. However, in the appellant's equity assessment grid analysis the subject property is identified as parcel 12-24-316-009-0000 with an improvement assessment of \$32,177 or \$11.23 per square foot of living area.

living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant also argued that the subject property should have a occupancy factor of 10% applied to the subject's current assessment of \$21,424 resulting in an improvement assessment of \$2,142. The attorney's brief indicated that the previous improvements on the subject parcel were demolished in April 2007 and the current improvements were substantially complete by January 1, 2008. The attorney noted that the subject was listed for sale throughout 2008 and thus remained vacant for the entire 2008 tax year. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$2,142.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$27,925 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry dwellings that were either 1 or 2 years old. The dwellings range in size from 2,442 to 2,865 square feet of living area. Features include full finished basements, central air conditioning and a fireplace. Three of the comparables had garages. These properties have improvement assessments ranging from \$9,180 to \$52,519 or from \$3.72 to \$19.94 per square foot of living area. Additional evidence submitted indicated the subject's 2008 improvement assessment of \$21,424 was a proration based upon a 41.8% occupancy factor. The full assessment without the occupancy factor was \$51,253. 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 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 not met this burden.

The appellant argued the subject property's improvements were inequitably assessed. The Property Tax Appeal Board accords the appellant's inequity claim little weight. The appellant submitted an equity grid with the subject's improvement assessment listed as \$32,177 or \$11.23 per square foot of living area. The appellant's "Residential Appeal" form lists the subject's improvement assessment as \$21,424. The attorney's brief also lists the improvement assessment as \$21,424; and the board of review's final decision which was submitted by the appellant shows the full 2008 assessment, including land, to be

\$27,925. The Board finds the best evidence in the record discloses the subject's 2008 improvement assessment to be \$21,424 and not the \$32,177 as shown on the appellant's equity analysis grid. Thus, the Board finds the comparative analysis submitted by the appellant with the wrong assessment resulted in a flawed analysis and an incorrect assessment conclusion.

The Board further finds the appellant's own comparables support the subject's improvement assessment. The appellant's comparables had improvement assessments ranging from \$6.96 to \$9.29 per square foot of living area. The Board finds the subject dwelling's improvement assessment of \$7.51 per square foot of living area falls within the range established by the appellant's comparables.

As for the appellant's request to apply a 10% occupancy factor to the subject's current 2008 assessment, the Board finds this argument has little merit. The appellant, through attorney's brief, indicated that the subject property was substantially complete as of January 1, 2008 but remained vacant and unsold throughout the year 2008. Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) provides:

The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year.

Evidence in the record indicates the subject property was inhabitable and fit for occupancy or intended use as of the January 1, 2008 assessment date. The record also shows the original improvement assessment received a 41.8% occupancy factor. The Board finds there is no evidence in the record to indicate the market value reflected in the assessment is not indicative of the subject's value in 2008 when occupancy is considered. Therefore, The Property Tax Appeal Board finds that 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mark 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.