



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

APPELLANT: Andrew Lazazzera
DOCKET NO.: 08-26657.001-R-1
PARCEL NO.: 12-14-122-006-0000

The parties of record before the Property Tax Appeal Board are Andrew Lazazzera, the appellant(s); 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: \$9,315
IMPR.: \$26,016
TOTAL: \$35,331

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 5,175 square foot parcel of land improved with a 39-year old, one-story, masonry, single-family dwelling containing one and one-half baths, air conditioning, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

The appellant's evidence lists the subject as containing 1,186 square feet of living area whereas the board or review's evidence lists the subject at 1,404 square feet of living area.

In support of the equity argument, the appellant submitted multiple grids labeled "Group A" through "Group D" listing descriptions and assessment information on a total of 17 properties suggested as comparable and located within the subject's neighborhood. The properties are described as one-story, frame, masonry or frame and masonry, single-family dwellings with one or one and one-half bath for 15 properties and a two and one-half bath for one. In addition, 12 properties contain a full basement with two finished, 13 properties contain air conditioning, and two properties contain a fireplace. The

properties range: in age from 30 to 61 years; in size from 960 to 1,348 square feet of living area; and in improvement assessments from \$17.46 to \$28.98 per square foot of living area. The lots range in size from 4,993 to 9,136 square feet and in land assessments from \$1.24 to 1.92 per square foot. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$35,952 was disclosed. Of this amount, \$26,016 or \$18.53 per square foot when using 1,404 square feet of living area is allocated to the improvement and \$9,936 or \$1.92 per square foot is allocated to the land. To support the assessment, the board of review submitted descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as one-story, masonry, single-family dwellings with one and one-half baths, air conditioning, and a full basement with two finished. The properties range: in age from 43 to 47 years; in size from 1,400 to 1,526 square feet of living area; and in improvement assessments from \$19.50 to \$22.80 per square foot of living area. The lots range in size from 5,000 to 5,085 square feet and in land assessments from \$1.80 to \$1.92 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant, Andrew Lazazzera, testified he reviewed the assessed values of his comparables from highest to lowest in value to find the median assessment. The appellant asserts that the subject property should be assessed more closely in the middle of the range of his suggested comparables. Mr. Lazazzera requested that he receive a reduction in assessment and argued three additional levels of reductions that he opines are appropriate with the highest reduction the most appropriate assessed value for the subject.

Mr. Lazazzera testified that all the comparables are located within three and one-half blocks from the subject. In regards to the subject's size, the appellant testified did not have the figures to calculate how he arrived at the subject's square footage of 1,186 square feet of living area. He testified that the subject is a three bedroom home which could extend the length of the subject's home farther out than the comparables which are two bedroom homes.

The board of review's representative, Michael Terebo, rested on the evidence previously submitted.

In response to questions, Mr. Lazazzera testified that the board of review's comparables are located within one-half mile of the subject.

After reviewing the testimony 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.

As to the subject's square footage, the PTAB finds the appellant failed to submit any evidence to show that the county has incorrectly described the subject size. The appellant testified he did not have the figures to document his calculations of the subject's size. In addition, he testified that the subject contains three bedrooms as opposed to the comparables which contain two; this statement support the higher square footage for the subject property as listed by the county. Therefore, the PTAB finds the subject contains 1,404 square feet of living area. This square footage reflects an assessment for the improvement of \$18.53 per square foot of living area.

The parties submitted a total of 21 properties suggested as comparable to the subject. As to the land, the PTAB finds all the properties similar to the subject. These properties range in size from \$4,993 to 9,136 square feet and in land assessment from \$1.24 to \$1.92 per square foot. In comparison, the subject land assessment of \$1.92 per square foot is within the range of these comparables. However, of the three properties located on the subject's street, Group A comparable #1, Group B comparable #3 and Group C comparable #2 (Group C list the same comparables as #3 in Group B), the land assessment ranges from \$1.24 to \$1.80 per square foot. After considering adjustments based on the comparables' characteristics, the PTAB finds subject's land should be assessed more closely to those properties located on the subject's street and, therefore, a reduction in the land warranted.

As to the improvement, the PTAB finds the board of review's comparables most similar to the subject in size, design, construction, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These properties are masonry, one-story, single-family dwellings located within the subject's neighborhood. The properties range: in age from 43 to 47 years; in size from 1,400 to 1,526 square feet of living area; and in improvement assessments from \$19.50 to \$22.80 per square foot of living area. In comparison, the subject's improvement assessment of \$18.53 per square foot of living area is below the range of these comparables. The remaining comparables were given less weight due to disparities in size. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot

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improvement assessment is supported and 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mario M. Louie

Shawn P. Lerbis

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: September 23, 2011

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.