



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

APPELLANT: Little Italy
DOCKET NO.: 08-26738.001-R-1
PARCEL NO.: 17-17-310-026-0000

The parties of record before the Property Tax Appeal Board are Little Italy, the appellant(s), by attorney Ellen G. Berkshire, of Verros, Lafakis & Berkshire, 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: \$ 10,628
IMPR.: \$ 68,689
TOTAL: \$ 79,317

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2008 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of two improvements. Improvement #1 is a two-story, multifamily dwelling of masonry construction with 750 square feet of living area. The dwelling is 136 years old. Features of the dwelling include one bath and a slab. Improvement #1 is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. Improvement #2 is a two-story, single-family dwelling of masonry construction with 3,080 square feet of living area. Features of

the home include six bedrooms, one bath, and a full basement. Improvement #2 is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance. The subject improvements are located on a 3,640 square foot site in West Chicago Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with regard to Improvement #2. The appellant's comparables range in size from 2,608 to 4,350 square feet of living area and have assessments that range from \$11.78 to \$16.90 per square foot of living area. The appellant did not submit comparables with regard to Improvement #1.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,317. Improvement #1 has an improvement assessment of \$17,773 or \$23.70 per square foot of living area. Improvement #2 has an assessment of \$50,916 or \$16.53 per square foot of living area. In support of its contention of the correct assessment of Improvement #1, the board of review submitted information on three equity comparables. The board of review did not submit equity comparables with regard to Improvement #2.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to Improvement #1, the Board finds that board of review comparable #1 is similar to the subject. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is not justified.

As to Improvement #2, the Board finds the appellant's Comparables #2, #3, and #4 similar to the subject. These comparables had improvement assessments that ranged from \$11.78 to \$16.90. Improvement #2's improvement assessment of \$16.35 is within the range of the most similar comparables. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is not justified.

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

Mario M. Lino

Member

J. R.

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: August 22, 2014

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.