



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

APPELLANT: Ed Guidone
DOCKET NO.: 08-28563.001-R-1
PARCEL NO.: 17-05-108-038-0000

The parties of record before the Property Tax Appeal Board are Ed Guidone, the appellant, by attorney Deborah M. Petro 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: \$ 9,600
IMPR.: \$ 64,688
TOTAL: \$ 74,288

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Both buildings are three-story apartment buildings of frame construction. Building #1 is 111 years old and contains 3,330 square feet of living area with three apartment units and a concrete slab foundation. Building #2 is 111 years old and contains 2,160 square feet of living area with three apartment units and a concrete slab foundation. The subject property is classified as a class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, West Chicago Township, Cook County.

When completing section 2d of the residential appeal form, the appellant checked the box indicating the appeal was being based on comparable sales. However, no comparable sales were listed in section V of the residential appeal form. Instead, the appellant provided equity evidence in section V's grid analysis. In support of the inequity argument, the appellant submitted information on three comparable properties described as two-story apartment buildings of frame or masonry construction. The comparable properties all have the same neighborhood and classification codes as the subject. The comparable buildings range in age from 106 to 116 years and contain from 3,422 to 4,356 square feet of living area. The comparable buildings have three or four apartment units. Two comparables have full

unfinished basements, and one has a full basement finished with an apartment. Each comparable has a garage. The comparables have improvement assessments ranging from \$42,844 to \$45,737 or \$10.50 to \$12.82 per square foot of living area. According to the appellant, the subject's improvement assessment is \$64,688 or \$19.60 per square foot of living area; however, that calculation was arrived at by dividing the combined improvement assessment for both of the subject's buildings by building #1's living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$39,435 or \$11.95 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 \$74,288 was disclosed. The board of review presented descriptions and assessment information on four comparable properties for building #1 and four comparable properties for building #2.

The comparables for the larger improvement (building #1) are described as two or three-story apartment buildings of masonry construction. The comparable properties all have the same neighborhood and classification codes as the subject. The comparable buildings range in age from 93 to 117 years and contain from 3,234 to 3,735 square feet of living area. The comparable buildings have three or four apartment units. Two comparables have full unfinished basements, and two have full finished basements, one of which is finished with an apartment. Two comparables have central air conditioning, and two comparables have garages. These properties have improvement assessments ranging from \$37,350 to \$46,130 or \$10.00 to \$13.04 per square foot of living area. According to the board of review, building #1 has an improvement assessment of \$38,080 or \$11.53 per square foot of living area.

The comparables for the smaller improvement (building #2) are described as two or three-story apartment buildings of masonry or frame and masonry construction. The comparable properties all have the same neighborhood and classification codes as the subject. The comparable buildings range in age from 108 to 128 years and contain from 2,258 to 2,463 square feet of living area. The comparable buildings have two or three apartment units. Two comparables have crawl-space foundations, and two comparables have unfinished basements, either full or partial. Three of the comparables have garages. These properties have improvement assessments ranging from \$34,396 to \$38,082 or \$15.03 to \$15.99 per square foot of living area. According to the board of review, building #2 has an improvement assessment of \$26,608 or \$12.32 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 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.

Both parties presented assessment data on a total of seven equity comparables for the larger improvement (building #1), and the board of review presented four equity comparables for the smaller improvement (building #2). All of the comparables presented for building #1 had full basements that were unlike building #1's concrete slab foundation. The appellant's comparable #2 was considerably larger than building #1 and received reduced weight in the Board's analysis. The Board finds the remaining comparables, despite differing in foundation, were relatively similar to the subject in location, age, and size. 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 \$37,350 to \$46,130 or \$10.00 to \$13.04 per square foot of living area. Building #1's improvement assessment of \$38,080 or \$11.53 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to building #1, the Board finds that building #1's improvement assessment is equitable and a reduction in its assessment is not warranted. The Board also finds the appellant failed to present any evidence to dispute the assessment for building #2.

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

Mario Morris

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: September 20, 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.