



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

APPELLANT: Tony Armando  
DOCKET NO.: 08-28571.001-R-1  
PARCEL NO.: 06-14-307-006-0000

The parties of record before the Property Tax Appeal Board are Tony Armando, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC in Chicago; 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:** \$ 4,777  
**IMPR:** \$ 11,362  
**TOTAL:** \$ 16,139

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,318 square foot parcel of land improved with a 20-year old, two-story, frame, single-family townhome dwelling. The improvement contains 1,235 square feet of living area, one and one half-baths, two bedrooms, central air conditioning, and an attached one-car garage. The appellant argued unequal treatment in the assessment process as the basis of this appeal. In the alternative, the appellant's attorney requested that the 2007 assessed valued be rolled over for the 2008 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

In support of the equity argument, the appellant submitted descriptions and assessment information, as well as black and white photographs, on a total of three properties suggested as comparable. Each property is improved with a two-story, frame, single-family townhome dwelling. They range: in age from 19 to 20 years; in size from 1,278 to 1,480 square feet of living area; and in improvement assessment from \$8.98 to \$9.30 per square foot of living area. The subject's improvement assessment is \$11.44

per square foot of living area. Additional features of the comparables include central air conditioning, one fireplace for two properties, and an attached one or two-car garage. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$14,128 or \$11.44 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three properties suggested as comparable. The properties are improved with a two-story, frame, single-family townhome dwelling. They range: in age from 19 to 25 years; in size from 1,182 to 1,213 square feet of living area; and in improvement assessment from \$11.86 to \$12.90 per square foot of living area. The properties also include one and one half-baths, central air conditioning, one fireplace for two properties, and an attached one-car garage. The board of review also included a log sheet signed by the appellant's attorney indicating that the subject property was not owner-occupied. Additionally, the board provided a printout from the county that indicated the appellant is not receiving a homeowner's exemption on this property and that the real estate tax bill is mailed to a different address. 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 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.

The parties presented a total of six properties suggested as comparable to the subject. The Board finds the appellant's comparables most similar to the subject in design, proximity, exterior construction, and age. These comparables ranged in improvement assessments from \$8.98 to \$9.30 per square foot. The subject's improvement assessment at \$11.44 per square foot is above the range established by these comparables. Further, the board accorded diminished weight to the remaining properties due to a disparity in property location. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that the appellant has demonstrated that the subject is inequitably assessed and a reduction in the subject's improvement assessment is warranted.

The Board further finds that the subject is not entitled to an assessment rollover pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), and that the prior year's decision should not be carried forward to the subsequent year.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board issued a decision reducing the subject's 2007 assessment, however, the record also contained evidence indicating the subject property is not owner-occupied. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted to reflect the Board's prior year's decision as requested by the appellant.

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: December 21, 2012

*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.