FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Noel & Annabelle LaSala
DOCKET NO.: 08-29074.001-R-1
PARCEL NO.: 13-35-236-025-0000

The parties of record before the Property Tax Appeal Board are Noel & Annabelle LaSala, the appellants, by attorney James P. Regan, of Fisk Kart Katz and Regan, Ltd. 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:	$6,900
IMPR.:	$25,800
TOTAL:	$32,700

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a masonry, two-story, mixed-use building. It is 105 years old and contains 3,250 square feet of building area. Features include three-and-one-half baths, four bedrooms, and central air conditioning. The subject has a classification code of 2-12 under the Cook County Real Property Assessment Classification Ordinance, and it is located in Chicago, Jefferson Township, Cook County.

The appellants, via counsel, contend assessment inequity. In support of the assessment inequity argument, the appellants submitted information on three suggested comparable properties located in the subject property's neighborhood code. The suggested comparables are frame or masonry constructed. They range in age from 84 to 125 years old and range in size from 2,948 to 3,762 square feet of living area. Features include one to four-and-one-half baths and a partial unfinished basement. These comparables have improvement assessments that range from $5.85 to $6.82 per square foot of building area. The subject's improvement assessment is $25,800 or $7.94 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject property's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of $32,700 was disclosed. To demonstrate the subject was correctly assessed, the board of review presented descriptions and assessment information on four comparable properties consisting of two-story, masonry, mixed-use buildings located within the subject property's neighborhood code. The suggested comparables range in age from 92 to 97 years old and range in size from 2,779 to 3,510 square feet of building area. Features include a partial unfinished basement, three-and-one-half to four-and-one half baths, and a one-and-one-half car garage for two properties. These properties have improvement assessments that range from $8.00 to $9.56 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants argued assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on this basis bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds the appellants did not demonstrate unequal treatment by clear and convincing evidence.

The record contains descriptions and assessment information on seven comparables submitted by the parties. The Board finds the board of review comparables are the most similar to the subject property in age, size, and amenities. These properties have improvement assessments that range from $8.00 to $9.56 per square foot of living area. The subject has an improvement assessment of $7.94 per square foot of building area, which falls below the range established by the most similar comparables. Based on this record the Board finds a reduction in the subject's assessment based on assessment inequity 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.

Chairman

Member

Member

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 22, 2012

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.