



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

APPELLANT: Linda Mazzone
DOCKET NO.: 08-30196.001-C-1
PARCEL NO.: 13-28-103-043-0000

The parties of record before the Property Tax Appeal Board are Linda Mazzone, the appellant; 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: \$ 39,900
IMPR.: \$ 51,952
TOTAL: \$ 91,852

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 55-year-old, one-story, masonry constructed, 6,429 square foot, commercial building situated on 10,000 square feet of land located in Jefferson Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted three suggested comparable properties, all located within the subject property's neighborhood. The comparables consist of one-story, commercial properties of masonry construction that range in age from 19 to 84 years. These comparables range in improvement size from 4,810 to 7,782 square feet of building area and in land size from 3,125 to 9,375 square feet. The comparables have improvement assessments ranging from \$12,373 to \$40,345 or from \$1.59 to \$6.59 per square foot of building area. In support, the appellant submitted printouts from the Cook County Assessor's Office that were altered with hand written data. This data reflects that comparable #2 is a one-story commercial building containing 6,228 square feet of

building area yet is situated on a 3,125 square foot lot, while comparable #3 is a one-story commercial building containing 7,782 square feet of building area yet is situated on a 6,250 square foot lot. Based on the evidence presented, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the subject's final assessment of \$91,852 which reflects a market value of \$241,716, or \$37.60 per square foot of building area, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 38% for Class 5 property. In support of this assessment, the board of review submitted six sales of commercial properties located within the subject's market area and ranging in building size from 5,280 to 7,000 square feet. The sales occurred between November 1995 and September 2008 for prices ranging from \$300,000 to \$650,000 or from \$49.42 to \$104.00 per square foot, including land. No analysis or adjustment of the sales data was provided by the board. The board of review also included the county's property record card and diagram of the subject property. Based on the evidence presented, 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). 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 appellant has not met this burden.

The Board finds that the only evidence in the record addressing the equity of the subject's assessment is the appellant's comparables. However, the Board further finds that the comparables submitted by the appellant did not demonstrate that the subject's assessment is above the range of properties of similar age, size and use. The appellant provided limited and inconsistent assessment data, as the appellant's comparable #2 is a one-story commercial building containing 6,228 square feet of building area yet is situated on a 3,125 square foot lot. The same principle holds true for the appellant's comparable #3, which is a one-story commercial building containing 7,782 square feet of building area yet is situated on a 6,250 square foot lot. These inconsistencies indicate that the appellant's data is not complete. Therefore, the Property Tax Appeal Board finds the appellant did not adequately demonstrate that the subject was inequitably assessed by clear and convincing evidence and a reduction 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.

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.