



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

APPELLANT: Ron & Alfreda Campagna
DOCKET NO.: 09-20755.001-R-1
PARCEL NO.: 13-18-307-011-0000

The parties of record before the Property Tax Appeal Board are Ron & Alfreda Campagna, the appellants, by attorney Christopher G. Walsh, Jr. 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: \$3,870
IMPR.: \$57,031
TOTAL: \$60,901**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two dwellings on the same parcel. Dwelling #1 is a class 2-11 two-story masonry two-unit apartment building containing 2,981 square feet of living area¹. The dwelling is 61 years old and has a full unfinished basement. Dwelling #2 is a class 2-05 two-story dwelling containing 1,296 square feet of living area. The dwelling is 61 years old and has a full unfinished basement.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants did not disclose that there are two dwellings on the subject parcel. The appellants submitted information on three comparable properties described as two-story masonry or frame and masonry dwellings that range in age from 50 to 69 years old. The comparable dwellings range in size from 2,970 to 3,296 square feet of living area. One comparable has a full basement finished with an apartment and one comparable has a partial basement finished with a recreation room. Each comparable has a 1.5-car or 2-car garage. Two comparables have one or three fireplaces and one comparable has central air conditioning. The comparables have improvement assessments ranging from \$10.65 to \$12.66 per square foot of living area. The subject's improvement assessment is reportedly

¹ For purposes of this case, the appellant only provided comparables for dwelling #1.

\$19.13 per square foot of living area². The appellants presented no uniformity analysis with respect to dwelling #2 located on the subject property. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$60,901 was disclosed. The dwellings have improvement assessments of \$38,042 and \$18,989 or \$12.76 and \$14.65 per square foot of living area, respectively.

In support of the subject dwellings' improvement assessments, the board of review offered property characteristic sheets and two separate assessment analyses for each dwelling contained on the subject parcel. With respect to dwelling #1 the board of review presented descriptions and assessment information on three comparable properties consisting of two-story frame or masonry dwellings that range in age from 44 to 54 years old. The dwellings have 3,387 or 5,270 square feet of living area. Each comparable has a full basement of which two are finished with an apartment. These properties have improvement assessments ranging from \$10.56 to \$12.78 per square foot of living area. Dwelling #1 has an improvement assessment of \$12.76 per square foot of living area.

For dwelling #2 the board of review presented descriptions and assessment information on three comparable properties consisting of two-story frame dwellings that range in age from 66 to 81 years old. The dwellings range in size from 1,700 to 1,924 square feet of living area. Two comparables have a full unfinished basement and one comparable has a partial unfinished basement. Two comparables have a 1-car or 1.5-car garage. One comparable has central air conditioning and a fireplace. These properties have improvement assessments ranging from \$13.06 to \$15.81 per square foot of living area. Dwelling #2 has an improvement assessment of \$14.65 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 appellants contend 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 appellants have not met this burden.

² The appellants reported the total improvement assessment of the two dwellings of \$57,031.

The Board finds the comparables submitted by both parties were similar to the subject in location, design and age. The comparables had improvement assessments that ranged from \$10.65 to \$12.78 per square foot of living area. The subject's dwelling #1 improvement assessment of \$12.76 per square foot of living area falls within the range established by the comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's dwelling #1 improvement assessment is equitable and a reduction in the subject's assessment is not warranted. The appellants did not challenge the assessment of dwelling #2.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellants disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is 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.

Ronald 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: April 20, 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.