



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

APPELLANT: Mark Cozzi  
DOCKET NO.: 09-21879.001-R-1  
PARCEL NO.: 14-20-326-019-0000

The parties of record before the Property Tax Appeal Board are Mark Cozzi, the appellant, by attorney Timothy C. Jacobs, of Gary H. Smith PC 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:** \$ 17,145  
**IMPR.:** \$ 122,658  
**TOTAL:** \$ 139,803

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story, single-family dwelling of masonry construction. The dwelling is ten years old and contains 2,926 square feet of living area. Features of the home include a full finished basement, central air conditioning, two fireplaces, and a two-car attached garage. The subject is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Lake View Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on five suggested comparable properties described as frame or masonry dwellings. The comparables have the same assigned classification and neighborhood codes as the subject. Three of the comparables are located on the same street as the subject, one or two blocks away, and two comparables are located one-half mile from the subject. The comparable dwellings are from three to fourteen years old and contain from 2,592 to 3,426 square feet of living area. Four comparables have full finished basements, central air conditioning, and a two-car detached garage. One comparable has a slab foundation and central air conditioning but does not have a garage. Four dwellings have one or two fireplaces. The comparables have improvement assessments ranging from \$76,955 to

\$127,224 or \$28.00 to \$38.94 per square foot of living area. The subject's improvement assessment is \$122,658 or \$41.92 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$98,606 or \$33.70 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 \$139,803 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of three-story, single-family dwellings of masonry construction. The comparables have the same assigned neighborhood and classification codes as the subject, and three are located one-quarter mile from the subject. The dwellings are from two to eleven years old and contain from 2,441 to 3,372 square feet of living area. One comparable is described as being of deluxe quality, while the subject and the other three comparables are described as being of average quality. Each dwelling has a full finished basement, central air conditioning, from one to four fireplaces, and a two-car or two and one-half car detached garage. These properties have improvement assessments ranging from \$127,407 to \$141,952 or \$42.10 to \$52.19 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 nine suggested equity comparables. The Board finds that none of the comparables submitted were similar to the subject in all respects. The board of review's comparable #3 and the appellant's comparables #1 and #5 had less living area than the subject and were not located as close to the subject property as the other comparables. Additionally, the appellant's comparable #5 had a slab foundation. As a result these comparables received reduced weight in the Board's analysis.

The Board finds that, despite some differences, the appellant's comparables #2-4 and the board of review's comparables #1-#3 were more similar to the subject property. These comparables were located near the subject and were very also similar in age and foundation. The board of review's comparable #1 was most similar

to the subject in size and was very similar in almost all other respects as well. However, this comparable was described as being of deluxe quality and was thus superior to the subject property, because the subject property was described as being of average quality. This comparable's improvement assessment was higher than the subject's, but this difference actually helps to support the subject's assessment. In addition, the appellant's comparables #2 through #4 and the board of review's comparables #2 and #4 had more living area than the subject but were still very similar to the subject in almost all other respects.

Due to their similarities to the subject, these six properties received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$94,444 to \$141,952 or \$28.00 to \$45.71 per square foot of living area. The subject's improvement assessment of \$122,658 or \$41.92 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 the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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 taxation 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 appellant 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 appellant has 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: May 18, 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.