



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

APPELLANT: Louis Amabile
DOCKET NO.: 09-21943.001-R-1
PARCEL NO.: 09-26-404-006-0000

The parties of record before the Property Tax Appeal Board are Louis Amabile, the appellant, by attorney Michael E. Crane, of Crane & Norcross 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: \$ 7,360
IMPR.: \$ 89,094
TOTAL: \$ 96,454

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,200 square foot parcel of land improved with a nine-year old, two-story, masonry, single-family dwelling. Features of the home include 3,514 square feet of living area as well as one fireplace and a three-car garage. The appellant argued that there was unequal treatment in the assessment process as the basis of the appeal.

In support of this argument, the appellant submitted descriptive and assessment data for seven suggested comparables located in the subject's neighborhood. The properties are improved with two-story, single-family dwellings of either masonry or frame and masonry exterior construction. They range: in age from 9 to 33 years; in improvement size from 3,062 to 3,792 square feet of living area; and in improvement assessments from \$15.28 to \$19.70 per square foot. Amenities include a full basement, one fireplace and a two-car garage. In contrast, the subject's improvement assessment is \$25.35 per square foot. Based on this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$96,454 was

disclosed. The board of review submitted descriptive and assessment data on a total of four equity comparables. The properties were improved with a two-story, masonry, single-family dwelling. They ranged: in age from three to eight years; in improvement size from 3,113 to 3,338 square feet of living area; and in improvement assessments from \$26.24 to \$28.54 per square foot of living area. Amenities include a full basement, one or two fireplaces, and a multi-car garage. As a result of its analysis, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Board finds that this subject property received an assessment reduction from the Board in a 2008 property tax appeal. In that matter, the Board reduced the subject's assessment to \$104,248. Further, the record disclosed that the subject property had a final total assessment for the 2009 tax year of \$96,454.

The Property Tax Appeal Board recognizes that Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment should be carried forward to the 2009 tax year, subject only to equalization, where the property is an owner occupied residence and the tax years are within the same general assessment period. However, the Board finds that in this case doing so would result in an inequitable assessment in contravention of the Board's authority to base each decision upon equity and the weight of the evidence. (35 ILCS 200/16-185).

The Property Tax Appeal Board also takes notice that the Cook County Board of Commissioners through the passage of Ordinance No. 08-O-51 (the "Ordinance") amended Chapter 74 Taxation, Article II, Division 2 Section 74-64, effective for the 2009 tax year. (See 86 Ill.Admin.Code §1910.90(i).) The Ordinance changed the statutory assessment classification level of assessments for class 2 property throughout Cook County from 16% to 10%. The Board finds that carrying forward the assessment from the 2008 tax year to the 2009 tax year without recognizing the fact that assessment levels were reduced in Cook County for the 2009 tax year is inequitable since the prior year's decision was founded on market value and a substantially higher level of assessment. The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is

taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d 1, 20 (1989); Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). The Board finds that carrying forward the decisions from the 2007 and 2008 tax year to the 2009 tax year would violate this directive.

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 evidence, the Board finds that the appellant has not met this burden.

The Board finds that appellant's comparables #2 and #4 as well as the board of review's comparables #1, #2 and #3 are most similar in style, exterior construction, improvement size and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$18.95 to \$28.54 per square foot of living area. The subject's improvement assessment at \$25.35 is within the range established by these comparables.

The Board accorded diminished weight to the remaining properties due to a disparity in improvement exterior construction, size and/or age.

Therefore, the Board finds that the appellant has not demonstrated that the subject is inequitably assessed and that a reduction in the subject's assessment 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: January 31, 2013

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.