



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

APPELLANT: Steve and Maria Martino
DOCKET NO.: 09-22404.001-R-1
PARCEL NO.: 14-19-300-010-0000

The parties of record before the Property Tax Appeal Board are Steve and Maria Martino, the appellant(s), by attorney Christopher 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 a reduction 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: \$13,482
IMPR.: \$35,292
TOTAL: \$48,774

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 3,210 square feet of land, which is improved with a 101 year old, two-story, masonry building, containing 2,076 square feet of living area. The building contains two dwelling units, a total of two baths, a full, unfinished basement, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of the equity argument, the appellant submitted information on four comparable properties described as two-story, frame or frame and masonry buildings that range in age from 113 to 116 years old, and in size from 2,008 to 2,268 square feet of living area. The buildings each have two dwelling units, and a total of two baths. Three of the buildings have a crawl and one building has a slab. Two of the buildings also have a two-car garage. The comparables have improvement assessments ranging from \$16.35 to \$17.56 per square foot of living area. The subject's improvement assessment is \$20.90 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$56,870 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story, masonry buildings that range in age from 85 to 101 years old, and in size from 2,640 to 2,896 square feet of living area. Three of the buildings contain two dwelling units, while one building contains three dwelling units. The buildings have from two to two full and two-half baths. Three of the buildings have a full basement, and all of the dwellings have a two car garage. These properties have improvement assessments ranging from \$17.03 to \$18.45 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 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 met this burden.

The Board finds the comparables submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The Board gave little weight to the board of review's comparables because of the significant difference in living area when compared to the subject. The board of review's comparable #3 contains 2,640 square feet of living area, making it the closest board of review comparable regarding living area when compared to the subject. However, comparable #3 is still 27% larger in living area than the subject. Furthermore, even if the Board were to grant more weight to the board of review's comparables, these comparables all had improvement assessments *below* the subject's improvement assessment.

The appellant's comparables had improvement assessments that ranged from \$16.35 to \$17.56 per square foot of living area. The subject's improvement assessment of \$20.90 per square foot of living area is above 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 not equitable and a reduction in the subject's assessment 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.