



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

APPELLANT: Donald & Ruth Zeppetello
DOCKET NO.: 09-24760.001-R-1
PARCEL NO.: 13-22-400-042-0000

The parties of record before the Property Tax Appeal Board are Donald & Ruth Zeppetello, 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: \$6,412
IMPR.: \$47,617
TOTAL: \$54,029**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two separate dwellings. The first dwelling is a two-story frame multi-family dwelling and contains 2,926 square feet of living area. The structure is 108 years old. Amenities include central air conditioning and an attic apartment. The other dwelling is a 1.5-story single-family dwelling of stucco construction containing 714 square feet of living area. The dwelling is 74 years old. Features of the home include central air conditioning.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties described as two-story frame, masonry or frame and masonry multi-family dwellings that range in age from 89 to 111 years old. The comparable dwellings range in size from 2,776 to 3,142 square feet of living area. Three comparables have full basements with one having a finished apartment in the basement. One comparable has central air conditioning and two have detached garages. The comparables have improvement assessments ranging from \$25,865 to \$32,735 or from \$9.32 to \$10.42 per square foot of living area. The appellants' analysis indicates this subject dwelling has an improvement assessment of \$47,617 or \$16.27 per square foot of living area. However, the appellants' analysis did not disclose that the subject parcel contains two separate dwellings. The appellants' assessment analysis uses the subject parcel's total improvement assessment

for both dwellings, but only uses the size and characteristics of the larger dwelling in support of the inequity claim.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$54,029 was disclosed. The two dwellings have improvement assessments of \$32,344 and \$15,273 or \$11.05 and \$21.39 per square foot of living area.

In support of the subject dwellings' improvement assessments, the board of review offered property characteristic sheets and two separate assessment analysis for each dwelling contained on the subject parcel. For the dwelling that contains 2,926 square feet of living area, the comparables consist of two-story multi-family dwellings of masonry or frame and masonry construction that are between 88 and 116 years old. All the comparables have full basements with one having apartment living area finish in the basement. One comparable has central air conditioning and two comparables have two-car garages. The comparables range in size from 1,504 to 3,340 square feet of living area and have improvement assessments ranging from \$11.09 to \$23.92 per square foot of living. This subject dwelling has an improvement assessment of \$11.05 per square foot of living area, which falls below the range established by the board of review's assessment comparables.

For the dwelling that contains 714 square feet of living area, the comparables consist of one-story single-family dwellings of frame construction that are between 99 and 108 years old. All the comparables have detached garages. They range in size from 714 to 740 square feet of living area and have improvement assessments ranging from \$22.81 to \$23.09 per square foot of living area. This subject dwelling has an improvement assessment of \$15,273 or \$21.39 per square foot of living area, which falls below the range established by the board of review's assessment comparables.

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.

The appellants argued the subject property's improvements were inequitably assessed. The Board accords the appellants' inequity claim little weight. The Board finds the appellants failed to disclose that the subject parcel contains two individual

dwellings containing 2,926 and 714 square feet of living area, respectively. Thus, the Board finds the comparative analysis submitted by the appellants wherein only one of the subject dwelling's characteristics was analyzed using both dwellings' assessments was incorrect and resulted in a flawed assessment conclusion.

The Board further finds the comparables submitted into the record support the larger dwelling's improvement assessment. The comparables have improvement assessments ranging from \$9.32 to \$23.92 per square foot of living area. The Board further finds the comparables submitted by the board of review for both dwellings further support each dwelling's individual improvement assessment. For the dwelling that contains 2,923 square feet of living area, the comparables have varying degrees of similarity when compared to the subject. They have improvement assessments ranging from \$11.09 to \$23.92 per square foot of living area. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds this subject dwelling's improvement assessment of \$11.05 per square foot of living area falls below the range established by the board of review's assessment comparables.

For the dwelling that contains 714 square feet of living area, the comparables submitted by board of review have varying degrees of similarity when compared to the subject. They have improvement assessments ranging from \$22.81 to \$23.09 per square foot of living area. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds this subject dwelling's improvement assessment of \$21.39 per square foot of living area falls below the range established most similar assessment comparables contained in the record.

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 parties disclose 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's improvements were inequitably assessed. Therefore 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: February 22, 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.