



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

APPELLANT: Eva Badura
DOCKET NO.: 09-25352.001-R-1
PARCEL NO.: 13-26-122-045-0000

The parties of record before the Property Tax Appeal Board are Eva Badura, the appellant, by attorney Richard J. Caldarazzo, of Mar Cal Law, P.C. 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: \$ 5,000
IMPR.: \$42,593
TOTAL: \$47,593

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property has a 3,125 square foot site improved with two buildings. Improvement #1 is a 106-year-old, two-story, dwelling of frame construction, containing 2,000 square feet of living area. Improvement #2 is a 106-year-old, two-story, dwelling of frame construction, containing 1,584 square feet of living area.

The appellant's appeal is based on overvaluation and assessment inequity. In support of this argument the appellant submitted

evidence disclosing the subject property was purchased on April 6, 2004 for a price of \$449,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price. In addition, the appellant submitted information on three suggested equity comparables for each improvement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,593. The subject property has an improvement assessment of \$42,593. The board of review's evidence indicates that the improvement assessment for improvement #1 is \$23,426 or \$11.71 per square foot of living area, and \$19,167 or \$12.10 per square foot of living area for improvement #2. The subject's assessment reflects a market value of \$534,753 when using the 2009 three year median level of assessments for class 2 property of 8.90% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables for each improvement.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not warranted*.

The Board gives no weight to the 2004 sale of the subject because it is five years prior to the current 2009 appeal and the appellant presented no evidence that the market value was the same in 2004 as it is in 2009.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not warranted*.

The Board finds the best evidence of assessment equity for improvement #1 to be appellant's comparables #1 through #3, and

the board of review's comparable #1. These comparables had improvement assessments that ranged from \$10.64 to \$12.92 per square foot of living area. Improvement #1's improvement assessment of \$11.71 per square foot of living area falls within the range established by the best comparables in this record.

The Board finds the best evidence of assessment equity for improvement #2 to be all of the board of review's comparables. These comparables had improvement assessment that ranged from \$14.34 to \$16.68 per square foot of living area. Improvement #2's improvement assessment of \$12.10 per square foot of living area falls below the range established by the best comparables in this record.

Based on this record the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is not* justified.

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

Tracy A. Huff

Member

Marko M. Louie

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 20, 2015

A. Proctor

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.