FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Guiliana
DOCKET NO.: 09-26484.001-C-1
PARCEL NO.: 13-01-414-020-0000

The parties of record before the Property Tax Appeal Board are John Guiliana, the appellant, by attorney Michael Griffin 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:	$ 18,373
IMPR.:	$ 83,004
TOTAL:	$ 101,377

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 consists of a two-story, 7,972 square foot, 8-unit, low-rise apartment building that was built in 1928. It is situated on a 7,291 square foot site, located in Jefferson Township, Cook County.

The appellant submitted limited evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid sheet listing the subject property and three suggested comparable properties. The appellant failed to include a key element of comparability in their grid sheet, that is, the building square footage, for the subject and comparables. At hearing, the Board ordered the appellant's attorney to produce the freedom of information printouts for the subject and comparables within 14 days of the hearing date of October 2, 2014, pursuant to 86 Ill.Admin.Code §1910.67 (h)(1)(D). Additionally, the appellant's assessment data for comparable #3 appeared to be artificially low. The appellant's attorney offered no rationale for the low assessment at hearing, and failed to timely produce the requested documentation.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the subject's final assessment of $101,377 which reflects a market value of $633,606, or $79.48 per square foot of building area, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 16% for Class 3 property. In support of this assessment, the board of review submitted 10 sales of multi-family apartment properties located within the subject's market area and ranging in building size from 6,000 to 8,843 square feet. The properties sold for prices ranging from $425,000 to $830,000. No analysis or adjustment of the sales data was provided by the board. Additionally, the board of review failed to provide an equity comparables. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the

evidence, the Board finds the appellant has not overcome this burden.

The Board finds that the only evidence in the record addressing the equity of the subject's assessment is the appellant's comparables. However, the Board further finds that the appellant's attorney failed to submit the assessment information ordered at hearing. Accordingly, the appellant is in default under 86 Ill.Admin. Code §1910.69(a) for failure to fully comply with the Board's request for further documentation. As the Board is unable to determine any level of comparability between the subject and comparables, the Property Tax Appeal Board finds the appellant did not adequately demonstrate that the subject was inequitably assessed by clear and convincing evidence and a reduction 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.

Chairman

Member

Member

Member

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: November 21, 2014

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.