



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

APPELLANT: Marlys Barba
DOCKET NO.: 09-32788.001-R-1
PARCEL NO.: 14-33-124-046-0000

The parties of record before the Property Tax Appeal Board are Marlys Barba, the appellant, by attorney Mitchell L. Klein, of Schiller Klein, PC, 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: \$8,885
IMPR.: \$30,950
TOTAL: \$39,835

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story attached townhouse dwelling of masonry construction containing 1,238 square feet of living area. The dwelling was 41 year old on the assessment date. Features of the home include a full basement with finished recreation room, central air conditioning and a one-car detached garage. The property has a 1,182 square foot site and is located in Chicago, North Chicago Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story attached townhouse dwellings of masonry construction that ranged in size from 1,254 to 1,323 square feet of living area. Two of the dwellings are 41 years old and one comparable is 37 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full finished basement and central air conditioning. Two of the comparables have a fireplace. The comparables have improvement assessments ranging from \$26,909 to \$33,842 or from \$21.46 to \$25.58 per square foot of living area. The subject's improvement assessment is \$38,662 or \$31.23 per square foot of living area. Based on this evidence, the

appellant requested a reduction in the subject's improvement assessment to \$29,601 or \$23.91 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on one comparable property improved with two-story dwelling of masonry construction that contains 1,278 square feet of living area. The dwelling is 38 years old. The comparable has the same neighborhood code as the subject property. Features of the comparables include a full finished basement, central air conditioning and a fireplace. The comparable property has an improvement assessment of \$47,901 or \$37.48 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that the one board of review comparable is a stand-alone single-family residence. The attorney further noted that the appellant's property and three comparables are attached townhouses. In support of this argument, color photographs were submitted.

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 warranted.

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The parties to the appeal submitted a total of four comparables into the record for the Board's consideration. The Board finds that the one comparable submitted by the board of review is a stand-alone residence which is a different style from the attached row house dwelling that the subject is and carries less weight. The Board finds the appellant's comparables are the most similar to the subject in style. The comparables are all attached townhouses, the same as the subject property. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$21.46 to \$25.58 per square foot of living area. The subject's improvement assessment of \$31.23 per square foot of living area is above the range established by the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement

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assessment was inequitable and a reduction in the subject's assessment is 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

Member

Mark Morris

Member

Member

[Signature]

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 18, 2014

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.