



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

APPELLANT: Agatha Maiorana  
DOCKET NO.: 10-30493.001-R-1  
PARCEL NO.: 13-21-105-037-0000

The parties of record before the Property Tax Appeal Board are Agatha Maiorana, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman 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:** \$ 5,392  
**IMPR.:** \$ 44,823  
**TOTAL:** \$ 50,215

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 2010 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 is improved with a multi-family dwelling and a single family dwelling. The multi-family dwelling consists of a two-story structure of frame construction with 2,428 square feet of living area. This building is approximately 111 years old. Features include two apartments and a full unfinished basement. The second building on the site

consists of a two-story structure of frame construction with 1,050 square feet of living area. The building is approximately 99 years old. Features of this building include a slab foundation. The property has a 3,852 square foot site and is located in Chicago, Jefferson Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. The appellant completed section V of the petition in which the subject's entire improvement assessment was attributed to the larger multi-family building on the site. The appellant did not provide any descriptive data with respect to the smaller building nor did the appellant have a separate equity comparison analysis for this building. In support of the assessment inequity argument the appellant submitted information on eight equity comparables that had improvement assessments that ranged from \$11.06 to \$13.90 per square foot of living area.

The board of review did not timely submit its "Board of Review Notes on Appeal" or evidence in support of the assessment of the subject property. As a result the Property Tax Appeal Board will give no weight to the equity comparables submitted by the board of review in support of the assessments of the subject buildings. Nevertheless, the Property Tax Appeal Board will consider the descriptive information of the subject property contained in the board of review submission.<sup>1</sup> The property characteristic sheets of the subject property indicated the larger building on the site with 2,428 square feet of living area had an improvement assessment of \$28,239 or \$11.63 per square foot of living area. The smaller single-family dwelling on the site with 1,050 square feet had improvement assessment of \$16,584 or \$15.79 per square foot of living area.

#### **Conclusion of Law**

The taxpayer 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

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<sup>1</sup> The Property Tax Appeal Board takes notice the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2008 tax year under Docket Number 08-30124.001-R-1 in which the record disclosed the subject property had two improvements as described in the instant appeal.

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 gives little weight to the appellant's assessment equity analysis. The evidence disclosed the subject property is improved with a two-story multi-family building and a two-story single family dwelling. The appellant, however, incorrectly described the property as being improved with one building and attributed the entire improvement assessment to the two-story multi-family dwelling with 2,428 square feet of living area.

With respect to the larger two-story multi-family dwelling on the site, the Board finds the appellant's comparables offered varying degrees of similarity to this building. These comparables had improvement assessments ranging from \$11.06 to \$13.90 per square foot of living area. The subject's two-story multi-family dwelling had an improvement assessment of \$11.63 per square foot of living area, which is within the range established by the appellant's comparables.

With respect to the smaller single-family dwelling on the site, the appellant presented no equity comparables to specifically challenge the improvement assessment on this building. The Board finds the appellant did not satisfy the burden of going forward by failing to submit evidence to challenge the improvement assessment on this building. (See 86 Ill.Admin.Code §1910.63(b)). Therefore the Board finds a reduction in the assessment of this dwelling is not warranted.

In conclusion, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's dwellings were 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.



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: August 22, 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.