



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

APPELLANT: Nick Gutu
DOCKET NO.: 10-32728.001-R-1
PARCEL NO.: 17-08-111-026-0000

The parties of record before the Property Tax Appeal Board are Nick Gutu, 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 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: \$10,625
IMPR.: \$52,244
TOTAL: \$62,869

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 two buildings. The larger building is a three-story structure of masonry construct with 3,324 square feet of living area. The building is approximately 122 years old with a full unfinished basement and three apartments. The second building is described as a three-story

masonry building with 2,100 square feet of living area that is also approximately 122 years old. The subject property has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables for each of the subject buildings.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject's total assessment of \$75,277. The appellant indicated the larger building on the subject property had an improvement assessment of \$38,791 or \$11.67 per square foot of living area and the smaller building had an improvement assessment of \$25,861 or \$12.31 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$52,244.

The board of review did not submit its "Board of Review Notes on Appeal" and evidence in support of the assessment.

Conclusion of Law

The appellant contends unequal treatment in the subject's land 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. (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 met this burden.

The Board finds the only evidence of assessment inequity in this record to be the comparables submitted by the appellant. With respect to the larger building, the comparables provide by the appellant had improvement assessments ranging from \$9.22 to \$9.43 per square foot of living area. The subject's larger building had an improvement assessment of \$11.67 per square foot of living area, which is above the range established by the appellant's comparables. With respect to the smaller building, the comparables provide by the appellant had improvement assessments ranging from \$9.19 to \$10.84 per square foot of living area. The subject's smaller building had an improvement assessment of \$12.31 per square foot of living area, which is

above the range established by the appellant's comparables. The board of review did not submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). Based on this record the Board finds a reduction in the subject's improvement assessment is appropriate.

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. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

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: March 20, 2015

A. ...

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.