FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Lynda Ariola
DOCKET NO.: 11-20732.001-R-1
PARCEL NO.: 16-08-303-017-0000

The parties of record before the Property Tax Appeal Board are Lynda Ariola, the appellant(s); 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:	$4,284
IMPR.:	$28,528
TOTAL:	$32,812

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,120 square foot parcel of land improved with two buildings. Improvement #1 is a 99-year old, two-story, stucco, multi-family dwelling containing 2,714 square feet of living area, two apartment units, two baths, and a full, unfinished basement. Improvement #2 is a 99-year old, two-story, stucco, single-family dwelling containing 715 square feet of living area and one bath. The appellant argued unequal treatment in the assessment process of the improvement as the basis of the appeal.

In support of the equity argument, the appellant argued that the argued that the square footage of the two buildings should be combined when establishing the subject’s assessed value. She argued that the value of the smaller, second story apartment over the garage should have a lower value than the main

improvement. To support this, the appellant submitted information on a total of three properties suggested as comparable and located within one block of the subject. The properties are described as two or three-story, stucco, multi-family dwellings with two or five apartment units. The properties range: in age from 96 to 103 years; in size from 3,134 to 3,325 square feet of living area; and in improvement assessments from $9.44 to $9.97 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement #1 assessment of $17,803 or $6.56 per square foot of living area and improvement #2 of $19,999 or $27.97 per square foot of living area were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three properties suggested as comparable and located within the subject's neighborhood. The properties consist of two-story, masonry or stucco, multi-family dwellings with two apartment units. The properties range: in age from 95 to 98 years; in size from 3,210 to 3,836 square feet of living area; and in improvement assessments from $7.23 to $9.97 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

First, the Board is not persuaded by the appellant’s argument that the square footage for the individual improvements should be added together to arrive at the assessment. The Board finds the appellant failed to submit any evidence to support that this is the procedure used uniformly by the county in assessing parcels with two improvements on then. In fact, the Board finds that, based on the evidence provided by the county, the county separates out the improvements to develop an assessment for

each. This policy, if applied to all properties with two improvements, must be uniformly applied to the subject.

As to improvement #1, the parties submitted a total of six properties suggested as comparable to the subject. The Board finds the appellant’s comparables and the board of review's comparables #1 and #3 most similar to the subject in design, size, construction, location and/or age. These properties are stucco, two or three-story, multi-family dwellings located within the subject's neighborhood. The properties range: in age from 96 to 103 years; in size from 3,134 to 3,836 square feet of living area; and in improvement assessments from $7.23 to $9.97 per square foot of living area. In comparison, the subject's improvement assessment of $6.56 per square foot of living area is below the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in improvement #1's assessment is not warranted.

As to improvement #2, the Board reviewed the same comparables. The Board finds the Board finds these same comparables somewhat similar to the subject. These properties have improvement assessments from $7.23 to $9.97 per square foot of living area. In comparison, the subject's improvement assessment of $27.97 per square foot of living area is above the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in Improvement #2's assessment is warranted. However, the Board finds that due to the differences in size and appraisal theory that the larger the square footage the lower the price per square foot, the improvement assessment for improvement #2 should be slightly above the range of the comparables and that a reduction closer to the range is 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: June 20, 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.