FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marc Gugliuzza
DOCKET NO.: 11-25515.001-R-1
PARCEL NO.: 18-06-422-015-0000

The parties of record before the Property Tax Appeal Board are Marc Gugliuzza, the appellant; 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:	$ 4,312
IMPR.:	$ 94,881
TOTAL:	$ 99,193

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 2011 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 four-year old, two-story, masonry and stucco, single-family dwelling. Features of the home include a full basement, two fireplaces and a two-car garage. The property has a 7,500 square foot site and is located in Lyons Township, Cook County. The subject is

classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant raises two arguments: first, that there is an assessment inequity; and second that the subject is overvalued as the bases of this appeal. As an ancillary issue, the appellant's pleadings reflected that the subject's improvement contained 4,035 square feet of living area without further evidence.

In support of the equity argument, the appellant submitted descriptive and assessment information on four suggested equity comparables located within an eight-block radius of the subject. They ranged: in age from 5 to 102 years; in improvement size from 2,815 to 4,613 square feet of living area; and in improvement assessments from $6.90 to $21.72 per square foot of living area.

In support of the overvaluation argument, the appellant submitted limited construction data for the subject. The subject's land was allegedly purchased in January, 2007, for $363,000, while the subject's building construction was completed in May, 2007, for a total cost of $500,000. The appellant also submitted a copy of the subject's occupancy permit dated February 13, 2008. The pleadings also indicate that the owner or a family member was not the general contractor and that there was no non-compensated labor performed in the subject's construction.

Further on this issue, the appellant's pleadings reflected photographs of the subject and the suggested comparables. The photographs for the subject and appellant's property #1 reflect almost identical buildings. A printout from a multiple listing service indicated that property #1 sold on December, 21, 2011 for a value of $660,000. The printout also stated that this sale was "pre-foreclosure".

At hearing, the appellant testified regarding the subject's neighborhood which is Western Springs. He stated that there are only 2 streets that go over the train tracks in his area dividing the north and south parts of the town. The subject is located on one of those streets. He submitted copies of newspaper articles regarding the numerous traffic accidents on those two streets as well as the extreme backup of cars on the street. Therefore, he has difficulty accessing his property. He stated that he bought the subject's lot himself and had the house built thereon. He also stated that the subject and

property #1 were built by the same builder with the same building plans. He also stated that this property was a foreclosure sale.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $99,193. This total assessment reflects a market value of $1,045,237 after application of the three-year median level of assessments for class 2 property for tax year 2011 of 9.49% pursuant to the Illinois Department of Revenue.

As to the subject's improvement size, the board submitted a copy of the subject's property characteristic printout reflecting a size of 4,411 square feet of living area. In addition, the subject property has an improvement assessment of $94,881 or $21.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted descriptive, assessment and sales data on three suggested comparables. These properties ranged: in age from 3 to 6 years; in improvement size from 4,103 to 4,349 square feet of living area; and in improvement assessments from $22.05 to $27.36 per square foot of living area.

As to the overvaluation argument, the board's analysis stated that these properties sold from April, 2009, to September, 2010, for prices that ranged from $268.10 to $345.38 per square foot of living area. The board's representative testified that he had no personal knowledge of either the proximity of the properties to the subject or whether the sales reflect an arm's length transaction. However, he stated that he believed these sales were not compulsory sales.

In rebuttal, the appellant stated that the board of review's suggested comparables are located in a different area than the subject and not affected by the same adverse factors as those affecting the subject property.

At hearing, the board's representative questioned the appellant's assessment data for his suggested comparables. Wherein the appellant admitted that he had used 2012 assessment data in his analysis. Further, the board's representative opined that the appellant's property #1 has such a low improvement assessment due to an occupancy factor accorded this new construction and a late issuance of an occupancy permit. Therefore, the Board accorded the appellant 21 days from the hearing date within which to submit 2011 assessment data for

each of the appellant's suggested comparables. The appellant failed to submit this 2011 assessment data.

Conclusion of Law

As to the ancillary issue of improvement size, the Board finds that the appellant failed to submit any evidence in support of the size assertion. The Board finds the best and only evidence of the subject's improvement size was submitted by the board of review; and therefore, the Board finds that the subject contains 4,411 square feet of living area.

Initially, 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 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 finds that the appellant failed to provide 2011 assessment data for his suggested comparables. Therefore, the Board finds that the best evidence of assessment equity to be *board of review comparables #1 through #3*. These comparables had improvement assessments that ranged from $22.05 to $27.36 per square foot of living area. The subject's improvement assessment of $21.51 per square foot of living area falls below the range established by the best comparables in this record. Based on this record, the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is not* justified.

As to the overvaluation argument, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs.

86 Ill.Admin.Code §1910.65(c). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The appellant argues that the subject's land value and improvement costs reflect a value of $863,000 or $196.65 per square foot of living area. However, the appellant only submitted limited data of construction costs or land price to support this assertion. The subject's current market value is $1,045,237 or $237.02 per square foot of living area.

The Board finds that the parties' submitted sales data relating to four properties. The appellant's property #1 is accorded no weight because it was a compulsory sale or "pre-foreclosure" sale. The Board accorded most weight to the board of review's three sale comparables. They sold from April, 2009, to September, 2010, for prices ranging from $268.10 to $345.38 per square foot of living area. After making adjustments for pertinent factors, the Board finds that the subject's market value of $237.02 is still below the range established by the sale comparables. Based on this evidence, the Board finds 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: September 19, 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.