



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

APPELLANT: Diana Guzzo
DOCKET NO.: 06-25942.001-R-1
PARCEL NO.: 13-16-412-006-0000

The parties of record before the Property Tax Appeal Board are Diana Guzzo, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, 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: \$7,874
IMPR.: \$34,679
TOTAL: \$42,553**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame construction that contains 1,672 square feet of living area. The dwelling is approximately 98 years old. Features of the property include a full basement finished with a recreation room and a one-car detached garage. The property has a 4,375 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject property is classified as a class 2-05 two or more story residence over 62 years old up to 2,200 square feet under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on three comparables improved with two-story frame dwellings that ranged in size from 1,584 to 1,888 square feet of living area. Each comparables has the same neighborhood code and classification code as the subject property. The dwellings are 93 or 98 years old. The comparables have a full or partial unfinished basements and a one-car detached garage. The comparables have improvement assessments ranging from \$30,792 to \$35,534 or from \$18.59 to \$19.44 per square foot of living area. Based on this evidence the appellant requested the subject's

improvement assessment be reduced to \$31,082 or \$18.59 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$42,553 was disclosed. The subject has an improvement assessment of \$34,679 or \$20.74 per square foot of living area.

In support of the assessment the board of review submitted descriptions and assessment information on four comparables improved with two-story single family dwellings of frame construction that ranged in size from 1,610 to 1,680 square feet of living area. The dwellings ranged in age from 92 to 98 years old. The comparables have the same classification code and neighborhood code as the subject property. Each comparable has a full basement and a 2-car or a 2.5-car detached garage. The improvement assessments on these properties range from \$33,927 to \$34,942 or from \$20.78 to \$21.07 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 the appeal. The Board further finds a reduction in the subject's assessment is not supported by the evidence in the record.

The appellant contends assessment inequity 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

The record contains descriptions and assessment information on seven comparables submitted by the parties in support of their respective positions. The Board finds the comparables provided by the board of review were most similar to the subject in size and were also similar to the subject in location, age and features. The improvement assessments on these most similar comparables ranged from \$33,927 to \$34,942 or from \$20.78 to \$21.07 per square foot of living area. The subject has an improvement assessment of \$34,679 or \$20.74 per square foot of living area, which is below the range established by the best comparables in the record on a square foot basis. Based on this record the Board finds the board of review demonstrated the subject property was being equitably assessed and a reduction in the 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.



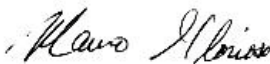
Chairman



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: February 24, 2012



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.