



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

APPELLANT: John Vargo
DOCKET NO.: 09-23738.001-R-1
PARCEL NO.: 14-30-220-028-0000

The parties of record before the Property Tax Appeal Board are John Vargo, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm LLC in South Holland; 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: \$ 17,486
IMPR.: \$ 82,214
TOTAL: \$ 99,700

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 2009 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 three-story, three-unit dwelling of frame construction with a coach house. It contains an aggregate square footage of 5,752 square feet of area. The

buildings were constructed in 2000. Features include a partial basement, central air conditioning, and a patio and deck. The property has a 3,661 square foot site and is located in Chicago, Lakeview Township, Cook County. Improvement #1 is a class 2-11 property, while Improvement #2 is a class 2-03 property, under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$750,000 as of January 1, 2009. The Board notes that none of the sale comparables have coach houses.

The appellant also argued that there was unequal treatment in the assessment process of the subject's improvements as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for three properties suggested as comparable to Improvement #1, and two properties suggested as comparable to Improvement #2. 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" disclosing the total assessment for the subject of \$120,861. The subject's assessment reflects a market value of \$1,357,989 or \$236.09 per square foot of living area, including land, when applying the 2009 three year median level of assessment of 8.9% as determined by the Illinois Department of Revenue. Improvement #1's improvement assessment per square foot is \$17.03 based on Improvement #1 containing 4,672 square feet of living area as indicated in the appraisal. Improvement #2's improvement assessment per square foot is \$22.05 based on Improvement #2 containing 1,080 square feet of living area as indicated in the appraisal.

In support of its contention of the correct assessment the board of review submitted three equity comparables for Improvement #2. No comparables were submitted for Improvement #1.

Conclusion of Law

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has met this burden.

The Board finds that all of the comparables submitted by the appellant were most similar to Improvement #1 in location, style, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$12.08 to \$13.61 per square foot of living area. Improvement #1's improvement assessment of \$17.03 per square foot of living area is above the range established by the most similar comparables. Additionally, the Board finds that all of the comparables submitted by the appellant, as well as comparables #1 and #3 submitted by the board of review, were most similar to Improvement #2 in size, style, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$16.11 to \$29.63 per square foot of living area. Improvement #2's improvement assessment of \$22.05 per square foot of living area is within the range established by the most similar comparables.

Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is not equitable, and a reduction in the subject's total assessment is warranted. Furthermore, the Board now finds that the subject is not overvalued.

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

Mark Albino

Member

[Signature]

Member

Member

Jerry White

Acting 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: July 24, 2015

[Signature]

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.