



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

APPELLANT: Thomas Romano, Sr.
DOCKET NO.: 10-22489.001-R-1
PARCEL NO.: 14-20-225-012-0000

The parties of record before the Property Tax Appeal Board are Thomas Romano, Sr., the appellant, by attorney Steven B. Pearlman of Steven B. Pearlman & Associates in 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: \$29,527
IMPR.: \$142,518
TOTAL: \$172,045

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 consists of three improvements situated on one parcel. Dwelling #1 is a three-story, multi-family dwelling of masonry construction. The dwelling is 121 years old and has 2,871 square feet of living area. Features include four apartment units, a full basement finished with an apartment and central air conditioning. Dwelling #2 is a two-story, multi-

family dwelling of frame construction. The dwelling is 121 years old and has 2,700 square feet of living area. Features include four apartment units, a full unfinished basement and central air conditioning. Dwelling #3 is a two-story, multi-family dwelling of frame construction. The dwelling is 121 years old and has 1,616 square feet of living area. Features include two apartment units and a concrete slab foundation. The subject property has a 5,468 square foot site and is located in Chicago, Lake View Township, Cook County. The subject's three dwellings are classified as class 2-11 properties 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 the same three equity comparables for dwellings #1 and #2 and three different equity comparables for dwelling #3.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,045 (\$29,527 for land and \$142,518 for the improvements). The subject's dwelling #1 has an improvement assessment of \$55,582 or \$19.36 per square foot of living area. Dwelling #2 has an improvement assessment of \$50,922 or \$18.86 per square foot of living area. Dwelling #3 has an improvement assessment of \$36,014 or \$22.29 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted the same three equity comparables for dwellings #1 and #2 and three different equity comparables for dwelling #3.

Conclusion of Law

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.

Both parties submitted information on the same six suggested equity comparables for dwellings #1 and #2. All six comparables were very similar to dwellings #1 and #2 in neighborhood and classification codes as well as age. Nevertheless, the Board finds the best evidence of assessment equity for dwellings #1 and #2 to be board of review comparable #2 and appellant comparable #2. These properties were the only comparables with central air conditioning like dwellings #1 and #2. These comparables had improvement assessments of \$14.33 and \$22.77 per square foot of living area. Dwelling #1 has an improvement assessment of \$19.36 per square foot of living area and dwelling #2 has an improvement assessment of \$18.86 per square foot of living area. These improvement assessments are supported by the best comparables in this record.

Both parties also submitted six suggested equity comparables for dwelling #3. All six comparables were very similar to dwelling #3 in neighborhood code and age. The Board finds the best evidence of assessment equity for dwelling #3 was board of review comparable #1. This property was most similar in living area and was the only one of the comparable not to have a basement. The remaining comparables for dwelling #3 differed in foundation but were generally similar in living area. All of the comparables submitted for dwelling #3 had improvement assessments that ranged from \$14.33 to \$32.46 per square feet of living area. Dwelling #3 has an improvement assessment of \$22.29 per square foot of living area that falls within the range established by the comparables submitted by the parties.

Based on this record, the Board finds the appellant was not able to demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed and 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

Klaus 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.