



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

APPELLANT: John Scalzo
DOCKET NO.: 10-34270.001-R-1
PARCEL NO.: 14-32-103-003-0000

The parties of record before the Property Tax Appeal Board are John Scalzo, the appellant, by attorney Anthony Lewis of the Law Offices of Gary H. Smith 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: \$22,500
IMPR.: \$71,645
TOTAL: \$94,145

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 a two-story mixed-use building of masonry construction with 3,294 square feet of building area. The building is 104 years old, but has a newer two-story addition to the rear portion of the subject property. The building has a restaurant on the first floor and an apartment on the second floor. Features of the building include a full basement that is partially finished and central air conditioning. The property has a 3,000 square foot site and is

located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-12 mixed-use 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 \$300,000 as of January 1, 2010. The appraisal's selected comparables were located in Jefferson Township and West Chicago Township. The comparables sold from July 2007 to September 2009 for prices ranging from \$275,000 to \$610,000 or from \$51.63 to \$96.83 per square foot of building area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,145. The subject's assessment reflects a market value of \$941,450 or \$285.81 per square foot of building area, including land, when applying the Cook County level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in North Chicago Township. The comparables sold from June 2008 to April 2009 for prices ranging from \$1,480,747 to \$2,000,000 or from \$324.68 to \$801.92 per square foot of building area, including land.

Conclusion of Law

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 Board finds the best evidence of market value to be the board of review comparable sales #2 through #4, which are located most proximate to the subject within the same township. The Board gave less weight to the appraisal due to the selected comparables being located in different townships within Cook County. In addition, the appraisal reveals that all the

selected comparables were located in inferior locations, when compared to the subject. Furthermore, the Board finds the appellant's appraisal's comparable #2 is significantly larger than the subject and also sold 29 months prior to the January 1, 2010 assessment date at issue. The Board also gave less weight to the board of review's comparable #1 due to its location being one and one-half miles from the subject. This comparable also has a considerably smaller lot and building size, when compared to the subject. The best comparable sales sold for prices ranging from \$324.68 to \$801.92 per square foot of building area, including land. The subject's assessment reflects a market value of \$285.81 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. 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

Klaus Albrecht

Member

[Signature]

Member

Jerry White

Member

Robert Steffen

Acting Member

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: December 18, 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.