



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

APPELLANT: John Vargo  
DOCKET NO.: 10-34453.001-R-1  
PARCEL NO.: 13-36-427-026-0000

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 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:** \$8,437  
**IMPR.:** \$18,634  
**TOTAL:** \$27,071

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 multi-family dwelling of frame construction with 1,400 square feet of living area. The dwelling is 114 years old and has a full unfinished basement. The property has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and assessment inequity regarding the subject's improvement assessment. The appellant did not contest the subject's land assessment. In support of these arguments the appellant submitted limited evidence disclosing the subject property was purchased on July 17, 2009 for a price of \$126,000. The appellant also submitted a limited grid analysis of three suggested comparable properties to show the subject's improvement assessment is not being assessed equitably. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$12,600.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,071. The subject's assessment reflects a market value of \$270,710 or \$193.36 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject's improvement assessment is \$18,634 or \$13.31 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables and a list of 20 sales of apartment buildings from the subject's neighborhood.

#### **Conclusion of Law**

The appellant contends in part 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 appellant failed to provide adequate evidence to demonstrate the sale had all the elements of an arm's length transaction. The appellant did not complete Section IV - Recent Sale Data of the appeal, which would have revealed the length of time the subject was advertised on the open market. The Board finds exposure to the real estate market is one of the key elements of whether an arm's length transaction occurred. Due to the lack of evidence regarding whether the subject was advertised for sale, the Board finds the appellant did not meet the burden of proof and a reduction in the subject's assessment is not warranted on the grounds of overvaluation.

The taxpayer also 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 the best evidence of assessment equity to be the board of review's comparables. These comparables were most similar to the subject in location, age, size and features. The best comparables had improvement assessments ranging from \$14.24 to \$15.01 per square foot of living area. The subject's improvement assessment of \$13.31 per square foot of living area falls below the range established by the best comparables in this record. The Board gave less weight to the appellant's comparables due to their dissimilar sizes, when compared to the subject. 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.

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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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: April 22, 2016

*A. Heston*

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.