



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

APPELLANT: Viola Cecere
DOCKET NO.: 12-20045.001-R-1
PARCEL NO.: 13-18-100-055-0000

The parties of record before the Property Tax Appeal Board are Viola Cecere, the appellant, by attorney Julie Realmuto of McCarthy Duffy 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: \$5,148
IMPR.: \$40,891
TOTAL: \$46,039**

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 2012 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 is improved with a two-story multi-family dwelling of frame and masonry construction with 3,360 square feet of living area. The dwelling was approximately 30 years old. Features of the property include a full unfinished basement and a two-car garage. The property has a 5,280 square foot site and is located in Harwood Heights, Norwood Park Township, Cook County. The subject is classified as a class 2-

11 apartment building with two to six units 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 two equity comparables improved with two-story multi-family buildings. Comparables #2 and #3 have the same address, consecutive parcel numbers (PINs) and copies of the photographs for each comparable depict the same building indicating this building has a pro-rated assessment over the two PINs. The two comparables were improved with two-story buildings of masonry construction with 3,250 and 3,290 square feet of building area. The buildings were 41 and 51 years old and each comparable has a full basement that is finished. The comparables have improvement assessments of \$7,425 and \$40,138 or \$2.26 and \$12.35 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$20,765.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,039. The subject property has an improvement assessment of \$40,891 or \$12.17 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 improved with two-story buildings of masonry construction that ranged in size from 2,890 to 3,360 square feet of building area. The buildings ranged in age from 24 to 37 years old. Each comparable had a full basement with three being finished with an apartment or recreation room, two comparables had central air conditioning and each had either a 2-car or a 2.5-car garage. These properties had the same classification code and neighborhood code as the subject property. The comparables had improvement assessments ranging from \$39,147 to \$42,949 or from \$12.78 to \$13.58 per square foot of living area.

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.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 and the comparables submitted by the board of review. These comparables had improvement assessments that ranged from \$12.35 to \$13.58 per square foot of living area. The subject's improvement assessment of \$12.17 per square foot of living area falls below the range established by the best comparables in this record. Less weight was given appellant's comparable #1 due to differences from the subject in age. 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: January 22, 2016

A. Proctor

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.