



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

APPELLANT: Ausilio Barsi
DOCKET NO.: 12-26934.001-C-1
PARCEL NO.: 17-08-421-015-0000

The parties of record before the Property Tax Appeal Board are Ausilio Barsi, the appellant(s), by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$10,710
IMPR.: \$23,773
TOTAL: \$34,483

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 consists of a 2,520 square foot parcel of land improved with a 114-year old, one-story, masonry, commercial building containing 1,850 square feet of building area. The property is located in West Chicago Township, Cook County and is classified as 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted a grid of four equity comparables which range in improvement assessment from \$.12 to \$12.89 per square foot of building area. The appellant did not address the income argument.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,004 with an improvement assessment of \$46,294 or \$25.02 per square foot of building area. In support of its contention of the correct assessment the board of review submitted five sales comparables.

At hearing, the appellant's attorney argued that the comparables are similar to the subject and have unit values below the subject's market value based on the subject's assessment. The appellant acknowledged he used the total assessment when developing the unit values. However, the appellant's grid did breakout the comparables assessments based on land and improvement.

The board of review's representative, Lester McCarroll, argued that the comparable properties are a long distance from the subject and that the assessor's printouts in evidence state that it could be misleading to compare properties solely on the information contained on the assessor's website because many factors are considered when assessing non-residential property.

Mr. McCarroll argued that previous Board decisions require that these pertinent factors are required to determine comparability to the subject. He further argued that the subject was uniformly assessed using the same methodology as all class 5-17 properties.

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 best evidence of market value to be the appellant's comparables. These properties have improvement assessments ranging from \$.12 to \$12.89 per square foot of building area. In comparison, the appellant's assessment of \$25.02 per square foot of building area is below the range established by the comparables. Based on the record and after adjustments to the comparables, the Board finds the appellant did demonstrate by clear and convincing evidence that the subject was over assessed and a reduction is 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



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: _____

February 24, 2017



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.