



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

APPELLANT: Patricia Madro
DOCKET NO.: 12-30405.001-R-1
PARCEL NO.: 10-21-330-003-0000

The parties of record before the Property Tax Appeal Board are Patricia Madro, the appellant(s), by attorney Julie Realmuto, Attorney at Law 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 **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: \$ 9,037
IMPR.: \$39,967
TOTAL: \$49,004

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 12,050 square foot parcel of land improved with two improvements. Improvement #1 is an 82-year old, two-story, frame and masonry, single-family dwelling while improvement #2 is an 84-year old, one-story, frame, single-family dwelling. The property is located in Niles Township, Cook County and is classified as a class 2 property 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 four equity comparables. These comparables range: in size from 2,062 to 2,182 square feet of living area; in age from 63 to 107 years; and in improvement assessment from \$.75 to \$5.32 per square foot of living area. The appellant's comparables #1 and #2 appeal to be one prorated improvement, thereby, the improvement assessment is \$4.50 per square foot of living area. The appellant asserts that there is only one improvement that contains 2,232 square feet of living area with no further information.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,004. The allocated assessment for improvement #1 is 28,3147 or \$12.90 per square foot of living area using 2,195 square feet of living area while the allocated assessment for improvement #2 is \$11,650 or \$10.56 per square foot of living area using 1,103 square feet of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables for each comparable. The board of review lists improvement #1's size as 2,195 square feet of living area and improvement #2's size as 1,103 square feet of living area with no further information.

The comparables for improvement #1 range in size from 1,176 to 1,993 square feet of living area and in improvement assessment from \$15.86 to \$20.80 per square foot of living area. The comparables for improvement #2 range in size from 1,101 to 1,191 square feet of living area and in improvement assessment from 414.65 to \$20.45 per square foot of living area.

Conclusion of Law

As to the subject's improvement number and size, the Board finds the appellant failed to submit any evidence to support her assertion that there is only one improvement and that it contains 2,232 square feet of living area. Therefore, the Board finds the subject has two improvements, one containing 2,195 square feet of living area and one containing 1,103 square feet of living area.

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 assessment equity for improvement #1 to be the board of review's comparables #2, #3, and #4. These comparables had improvement assessment ranging from \$15.86 to \$17352 per square foot of living area while the subject's improvement assessment was below the range at \$12.90 per square foot of living area. As to improvement #2, the Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, and #4. These comparables had assessments that ranged from \$14.65 to \$16.39 per square foot of living area while the subject's assessment was below that range as \$10.56 per square foot of living area. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject 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



Member



Member



Member

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: July 22, 2016



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.