



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

APPELLANT: Greco
DOCKET NO.: 12-30452.001-R-1
PARCEL NO.: 12-24-403-035-0000

The parties of record before the Property Tax Appeal Board are Greco, 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: \$ 4,140
IMPR.: \$ 18,383
TOTAL: \$ 22,523

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of two improvements. Improvement #1 is a one-story dwelling of frame construction with 780 square feet of living area. Improvement #1 is 88 years old. Features of Improvement #1 include a partial unfinished basement and a two-car garage. Improvement #2 is a one-story dwelling of frame construction. Improvement #2 is 65 years old. Features of Improvement #2 include a crawl. The property has a 4,140 square foot site, and is located in Chicago, Jefferson Township, Cook County. Improvement #1 and Improvement #2 are both classified as class 2-02 properties 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 for Improvement #2. The appellant did not submit any evidence regarding these comparables' occupancy, and any

reductions in assessment based on an occupancy factor that these properties may have received for tax year 2012. The appellant's evidence states that improvement #2's improvement size is 830 square feet of living area. No evidence was submitted regarding Improvement #1.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,523. Improvement #1 has an improvement assessment of \$12,006, or \$15.39 per square foot of living area. Improvement #2 has an improvement assessment of \$637.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables for Improvement #1, and four equity comparables and one sale comparable for Improvement #2. The board of review did not submit any evidence regarding these comparables' occupancy, and any reductions in assessment based on an occupancy factor that these properties may have received for tax year 2012.

The ASIQ printouts submitted by the board of review state that Improvement #2's improvement size is 457 square feet of living area. The ASIQ printouts also state that Improvement #2 received a partial assessment, due to the application of a 10% occupancy factor, and that Improvement #2's full market value is \$63,700. Moreover, the ASIQ printouts state that the subject received a homeowner's exemption for tax year 2012, and, therefore, the subject is owner-occupied. See 35 ILCS 200/15-176(a) and (b)(6).

Conclusion of Law

Initially, the Board finds that, for the instant appeal only, Improvement #2 consists of 457 square feet of living area. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds that the appellant has not proven, by a preponderance of the evidence, that Improvement #2's improvement size is 830 square feet of living area. The Board further finds that Improvement #2's improvement size is 457 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant did not contest the improvement assessment for Improvement #1. Therefore, the Board will not address that assessment.

Improvement #2 is subject to an occupancy factor. Therefore, in looking at the comparables submitted by the parties, the Board must do one of two analysis in comparing these properties to Improvement #2. The Board must either (1) compare Improvement #2's reduced assessment

after application of the occupancy factor to other, similar properties that have received a similar occupancy factor, or (2) calculate Improvement #2's full assessment and compare it to other, similar properties that do not have an occupancy factor, and then re-apply the occupancy factor to Improvement #2 after the comparison analysis is complete.

In this case, the Board is obligated to use the latter approach, as neither party submitted evidence regarding the occupancy or the application of an occupancy factor for their respective comparables. Therefore, for purposes of this comparability analysis, the Board finds that the subject's full improvement assessment is \$6,370, or \$13.94 per square foot of living area.

The Board finds the best evidence of assessment equity for Improvement #2 to be appellant comparables #1, #2, #3, and #4, and board of review comparable #1. These comparables had improvement assessments that ranged from \$11.96 to \$19.67 per square foot of living area. Improvement #2's full assessment of \$13.94 per square foot of living area falls within the range established by the best comparables in this record. 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



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.