



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

APPELLANT: Lonn Naudzius  
DOCKET NO.: 13-21669.001-R-1  
PARCEL NO.: 09-27-427-016-0000

The parties of record before the Property Tax Appeal Board are Lonn Naudzius, 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:** \$2,538  
**IMPR.:** \$20,722  
**TOTAL:** \$23,260

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 2013 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 an 88-year old, one-story, single-family dwelling of masonry exterior construction with 1,289 square feet of living area. Features of the home include: two bathrooms and a full basement. The property has a 3,906 square foot site and is located in Maine Township, Cook County. The subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. At hearing, the appellant's attorney Julie Realmuto sent attorney Sheila Gallagher to the hearing to represent the appellant.

In support of this argument, the appellant submitted limited information on four equity comparables. They are improved with a one-story or one and one-half story, single-family dwelling of masonry exterior construction. They ranged: in age from 63 to 90 years; in size

from 1,169 to 1,515 square feet of living area; and in improvement assessments from \$0.73 to \$8.68 per square foot of living area. Photographs submitted for properties #2 and #4 appear to reflect the same improvement. At hearing, the appellant's attorney rested on the written evidence submissions.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,260. The subject property has an improvement assessment of \$20,722 or \$15.96 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, which are located either within a two-block radius of the subject or within the subject's subarea. They are improved with a one-story or one and one-half story, single-family dwelling with masonry or frame exterior construction. They ranged: in age from 85 to 94 years; in improvement size from 1,064 to 1,371 square feet of living area; and in improvement assessments from \$16.14 to \$17.58 per square foot of living area. Amenities include: one or two bathrooms, a full basement and a two-car garage. In addition, three properties also contain a fireplace.

At hearing, the board of review's representative testified that the appellant's properties #2 and #4 represent the same improvement prorated over several parcels, while data on property #1 reflects only a 20% occupancy factor of that improvement and on property #3 there is a 40% proration of that improvement. He asserted that none of these inconsistencies was disclosed by the appellant on the grid sheet. In support of this testimony, the board of review's notes included property characteristic printouts for each of these properties supporting that testimony. Therefore, the board's representative stated that the actual improvement assessment for the property #2 and #4 improvement was \$14.47 per square foot of living area, while the full improvement assessment for property #3 was \$15.96 per square foot of living area.

At hearing, the appellant's attorney had no rebuttal comments.

### **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 the board of review's comparables #1 through #3. These comparables had improvement assessments that ranged from \$16.14 to \$17.58 per square foot of living area. The subject's improvement assessment of \$15.96 per square foot of living area falls below the range established by the best comparables in this record. The Board finds that the remaining properties were accorded diminished weight due to the disparity in location, style, improvement age, size, amenities, and/or the absence of complete

assessment data. 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: April 17, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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