



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

APPELLANT: Marisa Milazzo
DOCKET NO.: 14-20684.001-R-1
PARCEL NO.: 28-15-300-047-0000

The parties of record before the Property Tax Appeal Board are Marisa Milazzo, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 772
IMPR.: \$ 14,620
TOTAL: \$ 15,392

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 2014 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 a ten year-old, two-story dwelling of frame and masonry construction containing 1,396 square feet of living area. Features of the home include a slab basement, air conditioning and a one-car garage. The property has a 3,090 square foot site and is located in Bremen Township, Cook County. The property is a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on four suggested equity

comparables that in improvement assessments ranged from \$6.47 to \$11.44 square feet of living area. The appellant also submitted sale data on comparable #1, which sold on September 29, 2014 for \$155,000, or \$111.03 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,589. The subject property has an improvement assessment of \$15,817, or \$11.33 per square foot of living area. The subject's assessment reflects a market value of \$167,059, or \$119.67 per square foot of living area including land, when applying the 2014 three-year median level of assessment for Class 2 property of 9.93% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables that ranged in improvements from \$11.44 to \$12.60 per square foot of living area. Comparable #1 is the same property the appellant submitted for her comparable #1. The board of review also submitted information on four suggested sales comparables that sold in 2012 and that ranged in price from \$122.76 to \$145.15 per square foot of living area including land.

In rebuttal, the appellant submitted a brief arguing that comparables submitted by the board of review were in a different neighborhood than the subject and in the town of Tinley Park, not in the town of Oak Forest as is the subject. The appellant further argued that, other than board of review comparable #1, the property characteristics of the other comparables were dissimilar to the subject and that the board of review's evidence did not disclose the 2014 sale of comparable #1 for \$155,000, as did the appellant's evidence.

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 on this issue.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3 and #4, and the board of review's comparable #1. These comparables had improvement assessments that ranged from \$6.47 to \$11.44 per square foot of

living area. The subject's improvement assessment of \$11.33 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 holds that a reduction in the subject's assessment is not justified.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met the burden of proof and a reduction in the subject's assessment is warranted on this issue.

In total, the parties submitted five sales comparables that sold from February 2012 through September 2014 for prices that ranged from \$111.03 to \$145.15 per square foot of living area including land. The board of review's sales comparables were either one or one-and-a-half stories, two of them were masonry only, two of them contained 1,564 and 1,619 square feet of living area, and all four of them contained two-car garages and full unfinished basements. The Board finds that these sales comparables are dissimilar to the subject in these various key property characteristics. In contrast, sales comparable #1 submitted by the appellant is identical to the subject in various key property characteristics such as ten years of age, living area size of 1,396 square feet, unfinished slab basement, one-car garage, and two-story frame and masonry construction. This comparable sold in September 2014 for \$155,000, or \$111.03 per square foot of living area including land. After making pertinent adjustments to these comparables, the Board finds that the subject is overvalued and that a reduction in the subject's assessment 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



Acting Member



Member



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: November 20, 2015



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.