



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

APPELLANT: Jeremy Mazzone  
DOCKET NO.: 14-31927.001-R-1  
PARCEL NO.: 06-26-367-128-0000

The parties of record before the Property Tax Appeal Board are Jeremy Mazzone, the appellant; 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:** \$3,124  
**IMPR.:** \$12,453  
**TOTAL:** \$15,577

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 consists of a two-story rowhouse dwelling of frame exterior construction with 1,547 square feet of living area that is approximately 19 years old. Features of the home include a full unfinished basement, central air-conditioning and a two-car garage. The property has a 3,289 square foot site and is located in Streamwood, Hanover Township, Cook County. The subject is classified as a class 2-95 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 located from next door to less than a block from the subject property. The comparables are two-story rowhouses of frame exterior construction. The dwellings are each 19 years old and have full finished basements, central air-conditioning and two-car attached garages. The dwellings each contain

1,547 square feet of living area and have improvement assessments ranging from \$10,908 to \$12,579 or from \$7.05 to \$8.13 per square foot of living area.

Based on this evidence, the appellant requested that the improvement assessment be reduced to \$11,727 or \$7.58 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,577. The subject property has an improvement assessment of \$12,453 or \$8.05 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 located in the same block as the subject property. The comparables consist of two-story rowhouses of frame exterior construction that have either 1,547 or 1,641 square feet of living area. The dwellings are each 19 years old. Three comparables have full basements with two comparables having finished areas, each comparable has central air-conditioning and a two-car garage. The comparables have improvement assessments that ranged from \$13,444 to \$14,224 or from \$8.67 to \$8.96 per square foot of living area. As part of the evidence, the board of review also disclosed that the subject property sold on July 1, 2013 for a price of \$162,000 or \$104.72 per square foot of living area, including land.

Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

In rebuttal, the appellant reasserted his comparables supported a reduction in the subject's assessment because they "are more valid versus the comps submitted by the other party." The appellant emphasized the subject's end-unit style dwelling should be compared to the appellant's comparables #1 and #2 which are also end-unit style dwellings located next door or within 161 feet of the subject property. The appellant stated his property was identical to the appellant's comparable #1 end-unit style dwelling in square feet and every other characteristic, therefore, his property's improvement assessment should be reduced to \$11,727, identical to appellant's comparable #1.

### **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 parties submitted eight suggested comparables for the Board's consideration. The Board recognizes that both the appellant's and board of review's comparables #1, #2 and #3 are two-story rowhouses with end-unit and interior-unit dwellings which are located within the same block and identical in most characteristics to the subject property except for those comparables with full finished basements when compared to the subject's full unfinished basement. The

Board gave less weight to the board of review's comparable #4 based on its larger dwelling size and concrete slab foundation when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparables #1, #2 and #3. These comparables are located in the same block as the subject and identical to the subject in design, exterior construction, age, dwelling size and most features. These comparables had improvement assessments ranging from \$10,908 to \$13,866 or from \$7.05 to \$8.96 per square foot of living area. The subject's improvement assessment of \$12,453 or \$8.05 per square foot of living area falls within the range established by the best comparables contained 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.

Moreover, the subject's total assessment of \$15,577 reflects an estimated market value of \$155,770, or \$100.69 per square foot of living area, including land, when applying the level of assessment for class 2-95, residential property under the Cook County Real Property Classification Ordinance of 10%. The Board notes the subject's assessment is well-supported and is lower than its recent arm's-length sale price of \$162,000 on July 1, 2013.

In conclusion, the constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: February 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jeremy Mazzone  
117 Locksley Drive  
Streamwood, IL 60107

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602