



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

APPELLANT: Patricia Morelli  
DOCKET NO.: 15-23150.001-R-1  
PARCEL NO.: 14-20-324-033-0000

The parties of record before the Property Tax Appeal Board are Patricia Morelli, the appellant(s); 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:** \$17,500  
**IMPR.:** \$114,374  
**TOTAL:** \$131,874

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 2015 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 3,125 square foot parcel of land improved with an 18-year old, two-story, masonry, single-family dwelling containing 2,600 square feet of building area. The subject's amenities include air conditioning, a full, finished basement, two fireplaces, and a two-car garage. The property is located Lake View Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of the equity argument, the appellant submitted three comparables located within one-half mile of the subject. These comparables are described as two or three-story, masonry or frame and masonry, single-family dwellings with amenities that include: air conditioning; full, finished basements; two or four fireplaces; a deck; and a two or two and one-half car garage. These properties range: in age from four to 17 years; in size from 2,822 to 3,310 square feet of building area; and in improvement assessment from \$40.82 to \$42.34 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject of \$131,874 with an improvement assessment of \$114,374 or \$43.99 per square foot of building area.

In support of the current assessment, the board of review submitted four comparables with two located within one-quarter mile of the subject. These comparables are described as two or three-story, masonry, single-family dwellings with amenities that include: air conditioning; two, three, or four fireplaces; a deck; and a two or two and one-half car garage. These properties range: in age from 10 to 16 years; in size from 2,496 to 2,884 square feet of building area; and in improvement assessment from \$44.75 to \$51.45 per square foot of building area.

At hearing, the appellant, Patricia Morelli, testified that the subject has seen a large percentage increase in the assessment compared to other properties. In addition, Ms. Morelli argued that her comparable properties are larger than the subject, but have improvement assessments that are less than the subject's.

In addressing the comparables, Ms. Morelli submitted a grid she referenced as *Exhibit IIA* listing her three comparables and wrote in black ink on this grid at hearing; room count and deck and garage amenities for the subject and two comparables. She testified the information on the deck and garages came from her personal knowledge, while the room count information for these comparables were provided by real estate listings for these properties. The documents, marked as *Appellant's Hearing Exhibit #1*, are printouts from the Redfin website. The documents also list comparable #1 as containing 5,200 square feet of living area. Ms. Morelli testified she did not have personal knowledge of the building size of these comparables or the interior of them. She testified that she did not have personal knowledge as to which square footage was correct, that listed on the assessor's website or that listed on the Redfin website. Ms. Morelli acknowledged that if there are any differences in characteristics between the original grid in the petition and the *Exhibit IIA* grid the *Exhibit IIA* grid would have the correct information on it. This grid shows that the appellant comparable #1 is three-stories and that comparable #3 has frame and masonry construction.

Ms. Morelli asserted that the board of review's comparables are not similar to the subject in size, location, construction, and amenities. She argued these properties are larger in size and have better amenities. Ms. Morelli testified she has personal knowledge of the board's comparable #1, #2, and #4 having a brick, two-car or two and one-half car garage with a deck on the top. She testified that comparable #4 is a three-story building with four fireplaces and presented *Appellant's Hearing Exhibit #2*, a Redfin description of this comparable, to support this argument.

Ms. Morelli submitted *Appellant's Hearing Exhibit #3*, a photograph of the subject's garage for comparison with the other comparable properties. She also submitted *Appellant's Hearing Exhibit #4*, a listing of the differences between the board of review's comparables and the subject property. This document lists comparable #4 as containing 3,900 square feet of building area, but does not indicate the source of this information. In addition, *Appellant's Hearing Exhibit #2* lists this comparable as containing 5,200 square feet of building area. Ms. Morelli acknowledged she has no personal knowledge as to this comparables size.

The board of review's representative, Gabriela Nicolau, asserted that the board's comparables are similar to the subject to be used as comparables and any differences in amenities have been adjusted in the higher assessment for the comparables.

The record was left open after hearing for two days to receive documentation from the board of review as to any reduction in the comparables' assessments for the 2015 tax year. Ms. Nicolau timely submitted information that showed that the appellant's comparable #1 had a final 2015 assessment of \$140,000 with an improvement assessment of \$122,500 or \$37.00 per square foot of building area.

### **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 appellant argued that the subject's assessment increased at a higher percentage than other properties. The Board finds that this argument does not support the contention of unequal treatment. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value. Therefore, the Board gives no weight to this argument.

Moreover, the Board gives little weight to the appellant's argument that the comparables which are larger properties are assessed less than the subject which supports the need for the subject's reduction. The Board finds that appraisal practice supports the theory that, all other things being equal, the larger the size of a property, the smaller the price per square foot.

The Board gives no weight to the square footage of the comparables as listed in the hearing exhibits as the appellant testified that she has no personal knowledge as to the size of these comparables and there was no testimony as to how the size was arrived at within the exhibits.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 and the board of review's comparables #1 and #2. These comparables are two or three-story, masonry or frame and masonry, single-family dwellings with amenities that include two or two and one-half car garages with decks and had improvement assessments that ranged from \$37.00 to \$51.45 per square foot of building area. The subject's improvement assessment of \$43.99 per square foot of building area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, 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 the constitution requires is a practical uniformity which appears to exist. 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(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



Acting 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: November 21, 2017



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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