



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

APPELLANT: Vincent Gaeto
DOCKET NO.: 15-35937.001-R-1
PARCEL NO.: 17-06-409-020-0000

The parties of record before the Property Tax Appeal Board are Vincent Gaeto, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$9,600
IMPR.: \$47,420
TOTAL: \$57,020

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 three-story, multi-family dwelling of masonry construction. The dwelling is approximately 24 years old and has 4,742 square feet of living area. Features of the dwelling include four apartment units, a full unfinished basement and central air conditioning. The property has a 3,200-square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 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 three equity comparables with the same assigned classification codes as the subject. The comparables have a different assigned neighborhood code than the subject; however, the appellant submitted a map showing the location of the subject and the comparables. The appellant's map revealed that the comparables

are located approximately four to seven blocks from the subject property. The comparables are improved with three-story, multi-family dwellings of masonry construction. The dwellings are either 19 or 22 years old. The appellant's grid analysis indicates the comparables have three or four apartment units and full basements, one of which has finished area. Two comparables have central air conditioning, and another comparable has a two-car garage. The comparable dwellings range in size from 4,488 to 4,936 square feet of living area, and their improvement assessments range from \$44,162 to \$49,741 or from \$9.43 to \$10.08 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$46,376 or \$9.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$70,061 was disclosed. The subject property has an improvement assessment of \$60,461 or \$12.75 per square foot of living area. The board of review presented descriptions and assessment information on four suggested comparable properties with the same assigned neighborhood and classification codes as the subject. The comparables are located on the same block or tax block as the subject property. The comparables are improved with two or three-story dwellings of masonry construction. The dwellings are from 123 to 137 years old. The appellant's grid analysis indicates that two of the comparables have full unfinished basements and the other two comparables do not have basements. Two of the comparables have central air conditioning, and two comparables have garages, either one-car or two-car. The comparable dwellings range in size from 2,840 to 4,698 square feet of living area and their improvement assessments range from \$44,977 to \$75,601 or from \$13.22 to \$16.09 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted a rebuttal brief, in which counsel asserted that the board of review comparables differed from the subject in living area and in the number of bathrooms.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented assessment data on a total of seven suggested comparables. The Board finds the board of review's comparables were from 99 to 113 years older than the subject and board of review comparables #1 and #2 also differed from the subject in living area and foundation. Due to these differences, the comparables submitted by the board of review received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the comparables submitted by the appellant. Although the appellant's comparables had a different assigned neighborhood code than the subject, the appellant's map revealed these comparables were located within seven blocks of the subject property. The appellant's

comparables were very similar to the subject in exterior construction, story height, age, living area and foundation, and two of the appellant's comparables had central air conditioning like the subject. The appellant's comparables had improvement assessments that ranged from \$9.43 to \$10.08 per square foot of living area. The subject's improvement assessment of \$12.75 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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. 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: June 19, 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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