



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

APPELLANT: Veronica Papavero
DOCKET NO.: 15-37668.001-R-1
PARCEL NO.: 14-33-417-021-0000

The parties of record before the Property Tax Appeal Board are Veronica Papavero, the appellant, by attorney Anita B. Mauro of Thompson Coburn LLP 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 **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: \$23,850
IMPR.: \$56,150
TOTAL: \$80,000

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 two-story multi-family building of frame and masonry construction with 2,816 square feet of building area. The building is approximately 79 years old. Features of the building include three apartments and a full unfinished basement. The property has a 2,650 square foot site and is in Chicago, North Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked a contention of law and assessment equity as the bases of the appeal. The evidence provided by the appellant, however, included a document disclosing the subject property was purchased in October 2012 for a price of \$800,000. The appellant also provided a copy of a decision of the Cook County Board of Review disclosing the board of review had reduced the subject's assessment for the 2013 tax year to \$79,999. In correspondence appellant's

counsel asserted it would be unfair and unjust for the Property Tax Appeal Board to ignore the reduction given by the board of review in 2013 and stated that there had been no sale or change in circumstances to the subject property.

The appellant also submitted a copy of the board of review decision for the 2015 tax year establishing a total assessment of \$89,001. The subject's assessment reflects a market value of \$890,010 when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-11 property of 10%. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$78,746.

The board of review did not submit its "Board of Review Notes on Appeal" and evidence in support of its opinion of the correct assessment.

Conclusion of Law

The appellant submitted evidence that the market value of the subject property is not accurately reflected in the property's 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 this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in this record to be the October 2012 purchase prices presented by the appellant. The property was purchased for \$800,000 while the subject's assessment reflects a market value of \$890,010, which is above the purchase price. The board of review did not submit its "Board of Review Notes on Appeal" and evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

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: December 18, 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

Veronica Papavero, by attorney:
Anita B. Mauro
Thompson Coburn LLP
55 East Monroe Street, 37th Floor
Chicago, IL 60603

COUNTY

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