



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

APPELLANT: Joseph Guzolek
DOCKET NO.: 15-38904.001-R-1
PARCEL NO.: 12-24-302-051-0000

The parties of record before the Property Tax Appeal Board are Joseph Guzolek, the appellant, by attorney Richard J. Caldarazzo, of Amari & Locallo 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 **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: \$4,002
IMPR.: \$38,088
TOTAL: \$42,090

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 is improved with a two-story, multi-family dwelling of masonry construction with 4,131 square feet of living area. The dwelling is approximately 37 years old. Features of the dwelling include three apartment units and a full basement finished with an apartment. The property has a 3,639 square foot site and is located in Chicago, Jefferson 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 neighborhood and classification codes as the subject. The comparables are described as being located from two to ten blocks from the subject. The comparables are improved with multi-family dwellings of masonry construction. The appellant did not provide information on the comparables' story height; however, based on the photographic evidence provided by the

appellant, the comparables appear to be either two or three-story buildings. The dwellings are from 45 to 59 years old. The comparables have either three or six apartment units. Two comparables have full basements finished for apartments, and one comparable has a concrete slab foundation. Each comparable has a two-car garage, and one comparable has central air conditioning. The appellant's grid analysis indicates the dwellings range in size from 3,250 to 5,040 square feet of living area, and their improvement assessments range from \$23,736 to \$38,102 or from \$7.30 to \$7.86 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$31,272 or \$7.57 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 \$42,090 was disclosed. The subject property has an improvement assessment of \$38,088 or \$9.22 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. Two of the comparables are located on the same street as the subject property. The comparables are improved with two-story, multi-family dwellings of masonry construction. Each dwelling is 48 years old. Each comparable has a concrete slab foundation, but the board of review did not provide information on the number of apartment units. The board of review's grid analysis indicates the dwellings have either 4,084 or 4,320 square feet of living area and their improvement assessments range from \$42,131 to \$48,131 or from \$9.81 to \$11.79 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 presented assessment data on a total of seven suggested comparables. The Board finds that none of the comparables were sufficiently similar to the subject. The appellant's comparables #1 and #3 were significantly older than the subject; comparables #1 and #2 differed from the subject in living area; and comparable #2 also differed in foundation and the number of apartment units. The Board finds the board of review comparables were older than the subject and also differed in foundation and lack of a garage. In addition, the board of review did not disclose the number of apartment units for each comparable. Although none of the comparables submitted were sufficiently similar to the subject, the Board finds that all of the comparables had improvement assessments that ranged from \$7.30 to \$11.79 per square foot of living area. The subject's improvement assessment of \$9.22 per square foot of living area falls within the range established by the 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 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(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: _____

May 15, 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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