



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

APPELLANT: Richard Buino  
DOCKET NO.: 16-42750.001-R-1  
PARCEL NO.: 14-29-421-003-0000

The parties of record before the Property Tax Appeal Board are Richard Buino, the appellant(s), by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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:** \$ 23,040  
**IMPR.:** \$ 49,099  
**TOTAL:** \$ 72,139

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2016 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of two improvements.<sup>1</sup> Improvement #1 is a two-story dwelling of frame construction with 2,156 square feet of living area. Improvement #1 is 137 years old. Features of Improvement #1 include a full unfinished basement. Improvement #2 is a two-story dwelling of frame construction with 1,276 square feet of living area.<sup>2</sup> Improvement #2 is 137 years old. Features of Improvement #2 include a slab. The property has a 3,600 square foot site, and is located in Chicago, Lake View Township, Cook County. Improvement #1 and Improvement #2

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<sup>1</sup> As more fully explained below, the appellant's evidence only disclosed the existence of Improvement #1.

<sup>2</sup> Neither parties' evidence included descriptive information for Improvement #2, although the board of review's evidence disclosed a second improvement existed. The Board's description of Improvement #2 has been drawn from its previous decision regarding the subject property under docket number 15-25521.

are both classified as class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject was owner occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables for Improvement #1. The appellant's evidence states that Improvement #1's improvement assessment was \$57,403, or \$26.62 per square foot of living area. No evidence was submitted regarding Improvement #2.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,443. Improvement #1 has an improvement assessment of \$36,332, or \$16.85 per square foot of living area. Improvement #2 has an improvement assessment of \$21,071, or \$16.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three sale comparables.

In rebuttal, the appellant requested that the subject's assessment for tax year 2015 be carried forward to the instant tax year pursuant to section 16-185 of the Property Tax Code. In support of this argument, the appellant submitted a copy of the Board's decision in docket number 15-25521, wherein the Board reduced the subject's assessment for tax year 2015 to \$72,139.

### **Conclusion of Law**

The taxpayer argues that the subject's assessment from the previous tax year should be carried forward to the instant tax year.

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. Additionally, "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds the appellant did not meet this burden of proof, and a reduction in the subject's assessment is not warranted.

There is no evidence in the record to show that the subject is owner occupied, which is required for the subject's assessment from the previous year to be carried forward to the instant tax year. As such, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is owner occupied. Thus, section 16-185 of the Property Tax Code is inapplicable, and a reduction in the subject's assessment is not warranted.

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

The appellant did not submit any evidence in support of a reduction in the improvement assessment for Improvement #2. Therefore, the Board finds that the appellant has not proven, by a preponderance of the evidence, that Improvement #2 is inequitably assessed.

The Board finds the best evidence of assessment equity for Improvement #1 to be appellant comparables #1, #2, and #3. These comparables had improvement assessments that ranged from \$11.98 to \$13.51 per square foot of living area. Improvement #1's assessment of \$16.85 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 did demonstrate 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



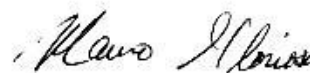
Member

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: May 26, 2020



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

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