



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

APPELLANT: Franca Bozzano
DOCKET NO.: 17-28014.001-R-1 through 17-28014.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board is Franca Bozzano, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-28014.001-R-1	18-09-119-006-0000	5,231	26,513	\$31,744
17-28014.002-R-1	18-09-119-007-0000	5,231	26,513	\$31,744

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 2017 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 64-year-old, two-story, owner-occupied dwelling of frame and masonry construction with 2,952 square feet of living area. Features of the home include a partial basement, central air conditioning, two fireplaces and a two-car garage. The property has a 13,500 square foot site and is located in Lyons Township, Cook County. The subject is classified as a class 2 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 four suggested equity comparables. Those comparables range: in age from 62 to 87-years-old; in size from 2,394 to 3,964; in distance from the subject from half of a mile to one-eighth of a mile away; and in improvement assessment from \$8.83 to \$15.89 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,744. The subject property has an improvement assessment of \$26,513 or \$8.98 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables. Those comparables range: in age from 66 to 81-years-old; in size from 2,645 to 3,396 per square foot of living area; in distance from the subject from quarter of a mile to the same block; and in improvement assessment from \$17.27 to 19.18 per square foot of living area.

In written rebuttal, the appellant submitted a corrected grid for the board of review's evidence that reflects both PINs for the subject property. In addition, the appellant argued that the board of review can always find a set of properties that would support the higher assessment.

At hearing, the appellant reiterated the equity argument and argued that the 2017 increase in assessment of 51% from the previous year is unreasonable. The board of review rested on the evidence.

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.

As to the appellant's percentage increase argument, the Board finds that the appellant's argument that the subject's assessment increased by a large percentage for the reassessment does not support his contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. The Property Tax Appeal Board, 544 N.E.2nd 762 (1989). Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that the subject's assessment changed substantially from one year to the next does not demonstrate an unequal treatment. Therefore, the Board gives no weight to this argument.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2, and the board of review's comparables #1, #2, and #4. These comparables had improvement assessments that ranged from \$8.83 to \$18.25 per square foot of living area. The subject's improvement assessment of \$17.96 per square foot of living area falls within the range established by the best 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: July 16, 2019



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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