



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

APPELLANT: Joseph Zivoli
DOCKET NO.: 18-23289.001-R-1
PARCEL NO.: 08-14-401-139-0000

The parties of record before the Property Tax Appeal Board are Joseph Zivoli, the appellant, by attorney Herbert B. Rosenberg, of Schoenberg Finkel Beederman Bell Glazer, LLC 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: \$1,377
IMPR.: \$37,400
TOTAL: \$38,777

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 2018 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, six-unit apartment building of masonry exterior construction with 4,947 square feet of building area. The building is approximately 40 years old and has a concrete slab foundation. The property has a 2,505 square foot site and is part of the Knights of Huntington Homeowners Association located in Mount Prospect, Elk Grove 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 with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted four grid sheets and information on a total of twelve equity comparables. Each grid sheet contains three equity comparables improved with six-unit apartment buildings located from .5 to 1.3 of a mile from the subject property. The first grid sheet with neighborhood codes of 100 are located within the same

neighborhood code and the same block as the subject. The twelve comparables are improved with class 2-11, two-story or three-story, multi-family six-unit apartment buildings of masonry or frame and masonry exterior construction ranging in size from 5,001 to 6,438 square feet of building area. The buildings range in age from 25 to 43 years old and have varying degrees of similarity in other features. The comparables have improvement assessments ranging from \$32,757 to \$41,919 or from \$5.49 to \$7.26 per square foot of building area or from \$5,460 to \$6,987 per apartment unit.

The appellant's attorney submitted a supplemental brief arguing the subject's assessment should be reduced based on a lack of uniformity in relation to comparable six-unit residential properties located in Mount Prospect. The attorney cited Pace Realty Group, Inc. v. The Property Tax Appeal Board 306 Ill. App. 3d 718, 713 NE2d 1249 (1999), in which the Appellate Court ruled it was inappropriate, as a matter of law, for the PTAB to rely on comparable properties located within the subject properties' complex because they received the same contested assessment as the subject. Using comparables from the same complex uses the very assessment being appealed to sustain the subject's assessment and creates a self-validating assessment for the entire complex. The appellant also submitted a copy of a prior year's PTAB decision wherein the attorney argued "...the PTAB did not consider comparable properties... located within the Subject's development." The attorney denoted that each of the appellant's 12 comparable properties are located in residential apartment developments throughout Mt. Prospect that are outside of the subject's association.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$31,661 or \$6.40 per square foot of building area or \$5,277 per apartment unit.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,674. The subject property has an improvement assessment of \$42,297 or \$8.55 per square foot of building area or \$7,050 per apartment unit.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code and the same block as the subject. The comparables are improved with class 2-11, three-story, multi-family buildings of masonry exterior construction with 4,947 or 5,067 square feet of building area. The buildings are 40 years old and have other features similar to the subject. The comparables have improvement assessments ranging from \$48,318 to \$48,937 or from \$9.66 to \$9.80 per square foot of building area or from \$8,053 to \$8,165 per apartment unit. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant critiqued the board of review's submission and reiterated his prior legal arguments regarding the subject's lack of uniformity in relation to other comparable apartment buildings and also against use of equity comparables from the subject's same association in accord with the Pace Realty Group case. Therefore, the attorney contested, as a matter of law, that the PTAB should not consider board of review comparables that are also located within the subject's Knights of Huntington Homeowners Association and are being challenged before the Property Tax Appeal Board for the 2018 tax year under Docket Nos. 2018-23290, 2018-23261, 2018-23288 and 2018-23287, respectively.

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 submitted a total of 16 comparables to support their respective positions before the Property Tax Appeal Board. As an initial matter, since the board of review's comparable properties are located within the subject's association and are also being contested for the 2018 tax year, the Board finds it inappropriate in this case. See Pace Realty Group v. PTAB 306 Ill. App. 3d 718, 713 NE2d 1249 (1999) to utilize board of review's comparables which have virtually the same contested assessments.

In summary, the Board finds the appellant submitted 12 equity comparables that are located outside of the subject's building association for the Board's consideration.

The Board finds the best evidence of assessment equity to be the appellant's six equity comparables located within the neighborhood codes 70 and 100 which are similar to the subject in location, building size, age, and some features. These comparables have improvement assessments ranging from \$32,912 to \$41,919 or from \$5.70 to \$7.26 per square foot of building area or from \$5,485 to \$6,987 per apartment unit. The subject's improvement assessment of \$42,297 or \$8.55 per square foot of building area or \$7,050 per apartment unit falls above the range established by the best comparables in this record.

The Board gives less weight to the appellant's remaining comparables due to their dissimilar location, age, and/or building size when compared to the subject.

After considering adjustments to the best comparables for differences when compared to the subject, the 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:

February 15, 2022



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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