



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

APPELLANT: Andrew Lazazzera
DOCKET NO.: 20-33819.001-R-1
PARCEL NO.: 12-14-122-006-0000

The parties of record before the Property Tax Appeal Board are Andrew Lazazzera, the appellant(s); 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: \$6,468
IMPR.: \$18,261
TOTAL: \$24,729

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 2020 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 one-story single-family dwelling of masonry construction with 1,355 square feet of living area. The dwelling was 51 years old. Features of the home include three bedrooms, one full bathroom, a full unfinished basement, central air conditioning, and a two-car garage. The property has a 5,175 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's petition for appeal asserted assessment equity as the basis for appeal. In support of the appellant's position that the subject is improperly assessed he submitted information regarding three suggested equity comparables. The improvements ranged: in age between 57 and 58 years (however, age of the third comparable was not provided); in size between 1,225 and 1,352 square feet of living area; and in assessment from \$12.91 to \$13.20 per square foot of living area. Amenities include a full unfinished basement. Two comparables had central air conditioning and each comparable had either a one-car garage, a two-car garage or no garage. The comparables each had a lot size of 5,000 square feet. Although not listed in the grid

provided by the appellant, he testified that the distance of his suggested comparables to the subject were between 0.63 miles to 0.71 miles.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,729. The subject property has an improvement assessment of \$18,261 or \$13.48 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information regarding four suggested equity comparables. They are improved with one-story single-family dwellings of masonry construction. The comparables are located on the same block as the subject. The improvements ranged; in age between 44 and 51 years; in size between 1,148 and 1,662 square feet of living area; in lot size between 5,060 and 5,175 square feet and in assessment from \$17.21 to \$22.14 per square foot of living area. Amenities include a full unfinished basement, three comparables had central air conditioning and three comparables had a two-car garage.

The appellant submitted rebuttal evidence regarding the board of review's four suggested comparables. Appellant asserted that the board of review's comparables one, two and three had two bedrooms and "should not be valid" and should be "tossed out" as comparables. Additionally, the appellant asserts that the Board of Review's suggested comparables should not be considered as "more weighted" because of their proximity to the subject.

On July 27, 2022, the appellant appeared before the Property Tax Appeal Board for a hearing. During his testimony the appellant reaffirmed the information about the board of reviews suggested comparable properties that he provided in the documentary evidence and rebuttal evidence he submitted to the Board. He stated that the lack of uniformity of the characteristics between three of the suggested comparable properties and his improvement was tantamount to comparing three apples (the board of review's suggested comparables) to an orange (the subject). The appellant stated that three of the Board of Review's suggested comparables were two bedrooms and not three bedrooms as the board of review's evidence suggests. He testified that he did not have any evidence of that assertion but based it solely on his belief that the square footage of living area of each of the comparables would not allow for a third bedroom "on the first floor". In cross-examination the appellant testified that he did not use the actual square footage of living space but stated that he rounded the total square footage per living area either up or down of each for the comparables to come to his conclusion that they were in fact two bedrooms. During ALJ questioning the appellant admitted that he did not dispute that the total square footage of the living area figures provided by the board of review for their suggested comparables were in fact correct. The appellant testified that he had been inside one of the comparables and admitted that did not have any evidence of his claim that the board of review comparables were in fact two bedroom and not three. He stated that he formulated the total assessed value of the subject at \$23,300 by averaging four separate values of each of his suggested comparables using a methodology he referred to as "the real estate property tax predictor". The appellant submitted into evidence two-pages of handwritten notes and calculations in support of his calculations using the "the real estate property tax predictor" methodology to arrive at the total assessed value of the subject. Additionally, the appellant testified that his suggested comparable properties have characteristics that are consistent with the subject property, they are all in the same neighborhood as the subject and are of a similar age and size.

During testimony, the board of review's representative reaffirmed the information about its comparable properties in the documentary evidence that was submitted to the Board. She testified that the board of review's suggested comparable properties were very similar to the subject property in size, proximity and amenities.

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 Board finds the best evidence of assessment equity to be *the appellant's comparables two and three (also listed by the appellant as A and B respectively) and the board of review's comparables one, two, and three*. Like the subject property, these comparables have one story, single-family residences with ***approximately*** the same size square foot of living area and lots as the subject. The dwellings on these comparables are approximately the same age as the subject's dwelling. The board of review's comparables are located on the same block as the subject and the appellant's comparables two and three (also listed as A and B respectively) are within approximately a half mile to three quarters of mile radius of the subject.

These comparables had improvement assessments that ranged from \$12.91 to \$22.14 per square foot of living area. The subject's improvement assessment of \$13.48 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: September 20, 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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