

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael J. Romano
DOCKET NO.: 02-28807.001-R-1
PARCEL NO.: 18-19-103-047

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Michael J. Romano, the appellant, by Attorney Patrick Doody with the law firm of Field & Golan in Chicago; and the Cook County Board of Review.

The subject property consists of 30,230 square foot parcel improved with a 15-year old, two-story, frame and masonry, single-family dwelling. The improvement contains 4,144 square feet of living area as well as three and one-half baths, one fireplace, a full basement, air conditioning and a multi-car garage.

At hearing, the appellant argued via his attorney that there was unequal treatment in the assessment process as the basis of this appeal.

In support of this argument, the appellant submitted data and descriptions of four suggested comparables located within a two-block radius of the subject. These properties include two-story, masonry, single-family dwelling. They range: in age from four to 23 years; in baths from two and one-half to four; and in size from 3,906 to 4,590 square feet of living area. Amenities include air conditioning, one to two fireplaces, and multi-car garages. The improvement assessments range from \$10.19 to \$15.45 per square foot. On the basis of this comparison, the appellant requested an assessment reduction.

The board of review submitted "Board of Review Notes on Appeal" wherein the board's final assessment decision was presented reflecting an improvement assessment of \$66,496 or \$16.05 per square foot. The board of review also submitted copies of property characteristic printouts for the subject and four

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Based on the facts and exhibits presented, 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:	\$	23,202
IMPR.:	\$	66,496
TOTAL:	\$	89,698

Subject only to the State multiplier as applicable.

PTAB/KPP

suggested properties located within a two-block radius of the subject. The properties contain a two-story, frame and masonry, single-family dwelling with three baths. They range in age from 23 to 16 years and in size from 4,022 to 4,450 square feet of living area. Amenities include a full basement, air conditioning, one to three fireplaces, and a three-car garage. The improvement assessments range from \$16.04 to \$17.31 per square foot. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney raised an issue of the land assessment of the board's suggested comparables. The board's representative testified that the subject and the comparables' land assessments were determined using a front foot methodology and that all of the properties were at \$750.00 per unit price. The appellant's attorney argued that the subject's land assessment was \$4.80 per square foot, while the board's properties' contain land assessments that ranged from \$4.30 to \$4.65 per square foot. The board's representative stated that he had little personal knowledge of how the assessor's office determined land assessments. The appellant's attorney further stated that he applied a square foot methodology in deriving the appellant's properties' land assessments.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the appellant has not met this burden and that a reduction in the subject's assessment is not warranted.

The PTAB finds that the appellant's comparable #3 and the board of review's comparables #2 through #4 are most similar to the subject. These four comparables contain similar improvements that range: in age from 12 to 16 years; in size from 4,003 to 4,332 square feet; and improvement assessments from \$15.37 to \$17.31 per square foot of living area. In comparison, the subject's assessment stands at \$16.05 per square foot of living area that is within the assessments established by the comparables. The remaining properties were accorded diminished weight due to a disparity in improvement age and/or size.

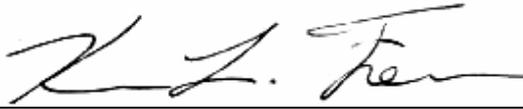
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On the basis of the evidence submitted, the PTAB finds that the evidence has not demonstrated that the subject's improvement is assessed in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's improvement assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

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 28, 2007



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 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 the subsequent year 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.

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.