

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James Mandas
DOCKET NO.: 04-21902.001-R-1
PARCEL NO.: 02-29-200-016-0000

The parties of record before the Property Tax Appeal Board (PTAB) are James Mandas, the appellant, by attorney Joseph G. Kusper of Storino, Ramello & Durkin of Rosemont and the Cook County Board of Review (board).

The subject property with 56,105 square feet of land consists of a 25-year-old, two-story, class 2-09, single-family dwelling of frame and masonry construction containing 6,128 square feet of living area and located in Palatine Township, Cook County. The residence contains five and one half bathrooms, a full finished basement, air conditioning, fireplaces and a four-car garage.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within a quarter mile of the subject. The three comparables contain 78,957, 257,082 and 334,715 square feet of land. These properties consist of two-story class 2-06, one and part two-story class 2-04 and two-story class 2-09 single-family dwellings of frame or masonry construction and range in age from 20 to 95 years. The comparables have two or three bathrooms, with half-baths and full or partial basements. Two homes are air-conditioned and all have fireplaces. The comparables have two or three-car garages. The comparables contain between 2,864 and 7,384 square feet of living area and have improvement assessments ranging from \$16,728 to \$48,636 or from \$5.84 to \$9.49 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$106,235, or \$17.34 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable class 2-78 properties located within a quarter mile of the subject. The three comparables range in size from 47,393 to 61,594 square feet of land. The comparables consist of two-story

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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: \$ 15,709
IMPR. \$106,235
TOTAL: \$121,944

Subject only to the State multiplier as applicable.

PTAB/TMcG.

single-family dwellings of masonry construction and range in age from 24 to 40 years. The comparables contain two bathrooms with some half baths, all with full or partial basements; all have air conditioning, two with fireplaces and all have two or three-car garages. The comparables contain between 2,644 and 3,652 square feet of living area and have improvement assessments of between \$48,384 and \$64,750 or from \$17.73 to \$18.85 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB 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. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds none of the six suggested comparables similar enough to the subject to correspond to the subject due to differences in living area or age or design or construction materials. The six suggested comparables, as they are, establish a range from \$5.84 to \$18.85 per square feet of building area. The subject's per square foot improvement assessment of \$17.33 is within this diverse range of properties. After considering both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to demonstrate inequity and to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

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.



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: July 28, 2009



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.