PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Philip Menolascina
DOCKET NO.: 04-22359.001-R-1
PARCEL NO.: 12-16-312-021-0000

The parties of record before the Property Tax Appeal Board are Philip Menolascina, the appellant, by attorney Thomas P. Cerone of Elmwood Park, and the Cook County Board of Review.

The subject property consists of a 28-year-old, one-story, single-family dwelling of masonry construction containing 1,458 square feet of living area and located in Leyden Township, Cook County. Features of the residence include one and one-half bathrooms, a full-finished basement, air-conditioning and a two-car detached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of one-story, single-family dwellings of masonry construction located within the subject's neighborhood. The improvements range in size from 1,320 to 1,466 square feet of living area and range in age from 56 to 81 years. The comparables contain one or one and one-half bathrooms and a two-car garage. One comparable has a full-unfinished basement, two comparables contain air-conditioning and one comparable has a fireplace. The improvement assessments range from $12.34 to $13.31 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $29,372. The subject's improvement assessment is $24,198 or $16.60 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive

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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:	$ 5,174
IMPR.:	$ 24,198
TOTAL:	$ 29,372

Subject only to the State multiplier as applicable.

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data on four properties suggested as comparable to the subject. The suggested comparables are improved with one-story, 28 or 33-year-old, single-family dwellings of masonry construction located within three blocks of the subject. The improvements range in size from 1,320 to 1,516 square feet of living area. The comparables contain one or one and one-half bathrooms, a full-unfinished basement, air-conditioning and a two-car garage. The improvement assessments range from $16.76 to $17.80 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

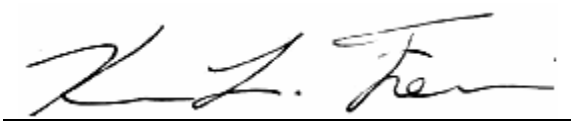
In rebuttal, the appellant's attorney submitted a one-page letter highlighting various differences between the subject and the board of review's suggested comparables.

After reviewing the record 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 appellant's argument was unequal treatment in the assessment process. 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 Board finds the appellant has not overcome this burden.

The Board finds the board of review's comparables to be the most similar properties to the subject in improvement size, age, amenities, exterior construction and/or location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $16.76 to $17.80 per square foot of living area. The subject's improvement assessment of $16.60 per square foot of living area is below this range. The appellant's comparables are accorded less weight because they are inferior overall to the subject in age and/or amenities. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment is not warranted.
As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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



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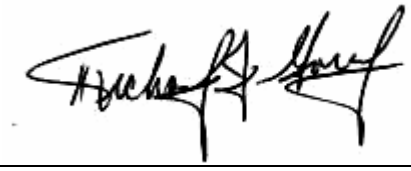

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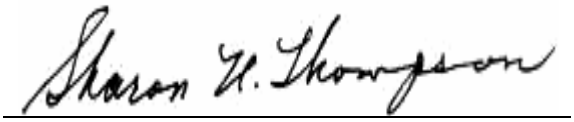

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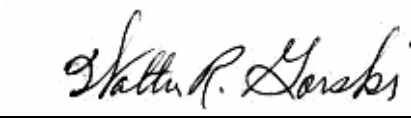

Member

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: October 31, 2008

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.