

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Biangmano
DOCKET NO.: 04-22398.001-R-1
PARCEL NO.: 19-30-407-004-0000

The parties of record before the Property Tax Appeal Board are John Biangmano, the appellant, by attorney Julie Realmuto of McCarthy & Duffy in Chicago, Illinois, and the Cook County Board of Review.

The subject property is improved with a 45-year-old, one-story dwelling of masonry construction containing 1,044 square feet of living area. Features of the dwelling include a full, unfinished basement, central air conditioning, and a two-car detached garage. The property is located in Burbank, Stickney Township, Cook County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement assessment. No dispute was raised regarding the land assessment. The appellant submitted information on four comparable properties in the immediate vicinity of the subject property for consideration. The comparables were described as one-story masonry dwellings that range in age from 35 to 41 years old. Three of the comparables have unfinished basements; one comparable has no basement. One of the comparables also features central air conditioning. The comparables range in size from 1,040 to 1,170 square feet of living area and have improvement assessments ranging from \$5,382 to \$8,657 or from \$5.18 to \$7.97 per square foot of living area. The subject's improvement assessment is \$9,500 or \$9.10 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$7,026 or \$6.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$12,585 was disclosed. The board of review presented descriptions and assessment information on four comparable properties located on the same street as the subject property and consisting of one-story masonry dwellings that are 44 or 46 years old. Three of

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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:	\$	3,085
IMPR.:	\$	9,500
TOTAL:	\$	12,585

Subject only to the State multiplier as applicable.

the comparables have full unfinished basements; one comparable has a crawl-space foundation. One comparable also has central air conditioning. Three of the comparables feature two-car detached garages. The dwellings range in size from 1,046 to 1,104 square feet of living area and have improvement assessments ranging from \$10,076 to \$16,728 or from \$9.13 to \$15.84 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board further finds a reduction in the subject's assessment is not warranted.

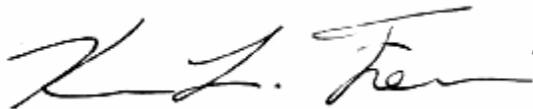
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds eight comparables were submitted by the parties for consideration in this matter. All of these comparables were similar to the subject in size, design, exterior construction, location and age. These comparables had improvement assessments that ranged from \$5.18 to \$15.84 per square foot of living area. The subject's improvement assessment of \$9.10 per square foot of living area is within this range of these most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment 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



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: August 29, 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.