

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joseph Picola  
DOCKET NO.: 04-23402.001-R-1  
PARCEL NO.: 09-15-101-026-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Joseph Picola, the appellant, by attorney Brian P. Liston of Chicago and the Cook County Board of Review (board).

The subject property consists of a one-year-old, two-story single-family dwelling of frame and masonry construction containing 2,485 square feet of living area and located in Maine Township, Cook County. The residence contains two and one-half bathrooms, no basement, air conditioning, a fireplace and a two-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 four suggested comparable properties located within a quarter mile of the subject. These properties consist of two-story single-family dwellings of masonry, frame or frame and masonry construction and range in age from one to 51 years. The comparables have two and one half bathrooms and three have full basements. Three homes are air-conditioned and all have fireplaces. The sites have two or three-car garages. The comparables contain between 2,349 and 3,542 square feet of living area and have improvement assessments ranging from \$9,787 to \$45,436 or from \$3.72 to \$12.83 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 \$36,531, or \$14.70 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a block of the subject. The comparables consist of two-story single-family dwellings of frame and masonry construction and are one year old. The comparables contain two and one half-baths and full basements; all have air conditioning, fireplaces and two or three-car garages. The

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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: \$ 6,721  
IMPR. \$36,521  
TOTAL: \$43,242

Subject only to the State multiplier as applicable.

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comparables range in size from 2,557 to 2,680 square feet of living area and have improvement assessments of between \$37,928 and \$42,739 or from \$14.83 to \$15.95 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

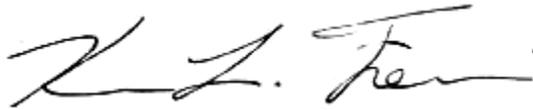
After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity 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 the board's three comparables are the comparables most similar to the subject. These properties have improvement assessments ranging from \$14.83 to \$15.95 per square foot of living area. The subject's per square foot improvement assessment of \$14.70 is below this range of properties. The PTAB gives less weight to the appellant's four comparables because they are less similar to the subject in location or living area or age or construction. Also, the appellant's comparable three is clearly an improvement with a partial assessment. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient 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.

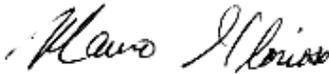
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Chairman



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Member



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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: April 24, 2009



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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.