

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mattia De Vita
DOCKET NO.: 04-23474.001-R-1
PARCEL NO.: 03-06-107-014-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Mattia De Vita, the appellant, by attorney Melissa K. Whitley of Marino & Associates in Chicago, and the Cook County Board of Review (board).

The subject property consists of a 20-year-old, two-story, single-family dwelling of frame construction containing 2,508 square feet of living area and located in Wheeling Township, Cook County. Features of the residence include two and one-half bathrooms, a full-unfinished basement, a fireplace, air-conditioning and a two-car attached garage.

The appellant, through counsel, appeared before the PTAB arguing unequal treatment in the assessment process of the improvement as well as overvaluation as the bases of the appeal. In support of the overvaluation claim, the appellant's evidence disclosed that the subject was purchased in January 2000 for a price of \$298,000; the sale was not a transfer between family or related corporations; and the subject property was purchased in an arm's length transaction. In addition, the appellant submitted a copy of the subject's settlement statement. Based upon this information, the appellant requested an assessment reflective of a fair market value for the subject of \$298,000.

Regarding the inequity claim, the appellant provided three suggested comparable properties consisting of two-story, single-family dwellings of frame construction located within four blocks of the subject. The improvements range in size from 2,624 to 3,358 square feet of living area and range in age from 19 to 21 years. The comparables contain two full bathrooms, air-conditioning, a fireplace and a two-car attached garage. Two comparables contain an unfinished basement. The improvement assessments range from \$11.32 to \$11.57 per square foot of living area.

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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: \$ 9,982
IMPR.: \$ 34,660
TOTAL: \$ 44,642

Subject only to the State multiplier as applicable.

At hearing, the appellant's attorney argued that the appellant's comparables are similar to the subject and should be considered as such by the PTAB. 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 \$44,642. The subject's improvement assessment is \$34,660 or \$13.82 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, 20-year-old, single-family dwellings of frame construction located on the same street and block as the subject. The improvements range in size from 2,278 to 2,698 square feet of living area. The comparables contain two and one-half bathrooms, a partial or full-unfinished basement, air-conditioning, a fireplace and a two-car attached garage. The improvement assessments range from \$13.82 to \$14.91 per square foot of living area. The board's evidence disclosed that the subject was purchased in January 2000 for a price of \$298,000.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

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 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.

Regarding the inequity claim, the PTAB finds the appellant's comparable two and the board of review's comparables to be the most similar properties to the subject in the record. These five properties are similar to the subject in improvement size, age, amenities and location and have improvement assessments ranging from \$11.55 to \$14.91 per square foot of living area. The subject's per square foot improvement assessment of \$13.82 falls within the range established by these properties. The appellant's remaining comparables are accorded less weight because they differ from the subject in size. 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 by the most similar properties contained in the record.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c))

Regarding the overvaluation claim, the PTAB finds the subject's sale in January 2000 for \$298,000 to be dated in that it occurred nearly four years prior to the January 1, 2004 assessment date at issue. In addition, the sale occurred within the much earlier 1998 triennial. Therefore, the Board finds the evidence submitted by the appellant insufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence or over assessed by a preponderance of the 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.



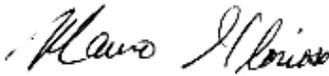
Chairman



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: December 19, 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.