

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Silvia Maino
DOCKET NO.: 04-24288.001-R-1
PARCEL NO.: 18-18-401-083

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Silvia Maino, the appellant, by Attorney Edward P. Larkin in Park Ridge; and the Cook County Board of Review.

The subject property consists of a land parcel with 14,413 square feet of area that is improved with a four-year old, two-story, masonry, single-family dwelling. Amenities include four full and one half-baths, a full basement, one fireplace, and a three-car garage. The appellant's appeal raises two issues: a contention of law and unequal treatment in the assessment process.

In support of this argument, the appellant's attorney submitted: a brief; a copy of assessment ratios for 2002; as well as a copy of the Constitution of the State of Illinois. Despite statements within the appellant's brief that several attachments were included, none of the items were submitted to the PTAB for this appeal.

The brief asserts that the appropriate level of assessment for the subject property is 8.10% based upon the 2002 Illinois Department of Revenue sales ratio study as well as the constitution. It is further argued that the subject home was built in 2001 and completed in 2002 for a construction cost of \$280,000 including personalty of \$5,000. Therefore, the appellant's attorney asserts that the revised assessment level should be applied to the subject's market value of \$275,000 to reflect a total assessment of \$35,035. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$48,969 was disclosed. The board of review failed to address the appellant's market value argument and instead submitted descriptions and

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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:	\$	12,760
IMPR.:	\$	36,209
TOTAL:	\$	48,969

Subject only to the State multiplier as applicable.

PTAB/KPP

assessment information on three comparable properties. The properties are improved with a two-story, frame and masonry dwelling. They range: in age from 9 to 16 years; in size from 3,169 to 3,338 square feet of living area; and in improvement assessments from \$11.65 to \$11.82 per square foot of living area. Amenities include a basement, one fireplace, and a two-car garage. 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 PTAB finds that the appellant's petition incorrectly states that the outstanding issue is equity, when in actuality the appellant's evidence raises a market value argument. The PTAB further finds that a reduction in the subject's assessment is not warranted.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. 86 Ill.Admin.Code 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB finds that the appellant has not met the burden of demonstrating that the subject is overvalued and that a reduction is not warranted.

The PTAB finds the appellant's argument unpersuasive for there is a lack of documentation reflecting the actual construction costs and receipts, contractor's affidavit, building permits and occupancy permits.

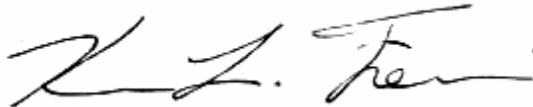
Having addressed the appellant's actual argument, the PTAB finds it unnecessary to address the equity evidence submitted by the board of review wherein the subject's improvement assessment is below the range established by the board's properties.

Upon review of the parties' evidence submissions, the PTAB finds the subject's 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

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 5, 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.