

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lewis Calabrese
DOCKET NO.: 04-24805.001-R-1 & 04-24805.002-R-1
PARCEL NO.: 09-26-406-038-0000 & 09-26-406-037-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Lewis Calabrese, the appellant, by attorney Michael Elliott of Elliott and Associates of Des Plaines and the Cook County Board of Review (board).

The subject property consists of two parcels; a vacant class 2-41 adjacent vacant lot and a 10-year-old, two-story single-family dwelling of masonry construction containing 4,256 square feet of living area and located in Maine Township, Cook County. The residence contains two and one-half bathrooms, a full basement, air conditioning, fireplaces and a three-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 three blocks to a mile of the subject. These properties consist of two-story single-family dwellings of masonry, frame and masonry or stucco construction and range in age from four to 15 years. The comparables have between two and four bathrooms with half-baths and three have full or partial basements. All homes are air-conditioned, have fireplaces and two or three-car garages. The comparables contain between 3,838 and 4,913 square feet of living area and have improvement assessments ranging from \$64,086 to \$84,200 or from \$15.87 to \$17.14 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 \$82,523, or \$19.39 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested

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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:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
04-24805.001-R-1	09-26-406-038	\$12,617	\$82,523	\$95,140
04-24805.002-R-1	09-26-406-037	\$12,617	\$ -0-	\$12,617

Subject only to the State multiplier as applicable.

PTAB/TMcG. 05/08

comparable properties located within three blocks of the subject. The comparables consist of two-story single-family dwellings of masonry construction and range in age from four to ten years. The comparables contain two or three bathrooms with half-baths, full basements, one finished; all have air conditioning, fireplaces and two or three-car garages. The comparables range in size from 3,827 to 3,974 square feet of living area and have improvement assessments of between \$78,993 and \$80,972 or from \$20.09 to \$21.76 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 and the appellant's comparable two are quite similar to the subject but with some needed upward adjustments to compensate for their smaller size. These properties have improvement assessments ranging from \$15.87 to \$21.76 per square foot of living area. The subject's per square foot improvement assessment of \$19.39 is within this range of properties. The PTAB finds the appellant's remaining comparables carry less weight because they are less similar in size and location. The vacant adjacent lot was not referred to by both parties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to cause 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.



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: May 30, 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.