PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Angelo DiPaolo
DOCKET NO.: 04-25174.001-R-1
PARCEL NO.: 04-26-200-137-0000

The parties of record before the Property Tax Appeal Board are Angelo DiPaolo, the appellant, by attorney Edward P. Larkin of Park Ridge, and the Cook County Board of Review.

The subject property consists of a 27-year-old, two-story, single-family dwelling of masonry construction containing 5,528 square feet of living area and sited on a 37,935 square foot parcel. Features of the residence include two and one-half bathrooms, a partial-unfinished basement, air-conditioning, two fireplaces and a three-car attached garage. The subject is located in Northfield Township, Cook County.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of two-story, single-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 6,046 to 8,333 square feet of living area and range in age from one to 54 years. The comparables contain from four and one-half to six and one-half bathrooms, a full-finished or unfinished basement, air-conditioning, from two to four fireplaces and a three-car or four-car attached garage. The improvement assessments range from $8.95 to $17.80 per square foot of living area. Along with the three land comparables presented on the appellant's grid sheet, the appellant provided 16 additional land comparables in support of his inequity claim. The nineteen comparables consist of either vacant or improved residential lots that range in size from 21,782 to 95,864 square feet with land assessments ranging from $10,475 to $55,138 reflecting market values ranging from $65,469 to $286,013 or $3.00 to $11.50 per

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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:	$ 33,382
IMPR.:	$ 107,655
TOTAL:	$ 141,037

Subject only to the State multiplier as applicable.

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square foot. The subject's land assessment is $33,382 reflecting a market value of $208,638 or $5.50 per square foot.

At hearing, the appellant's attorney argued that the appellant's 16 additional land comparables are all located within the same Sidwell Block as the subject. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $141,037, with $107,655 or $19.47 per square foot of living area apportioned to the improvement and $33,382 apportioned to the land. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, one or thirteen-year-old, single-family dwellings of masonry construction located within the same Sidwell Block as the subject. The improvements range in size from 5,478 to 5,775 square feet of living area. The comparables contain four or four and one-half bathrooms, a full-unfinished basement, air-conditioning and a multi-car attached garage. Two comparables contain two fireplaces. The improvement assessments range from $21.88 to $26.69 per square foot of living area. The three land comparables range in size from 21,782 to 41,100 square feet with land assessments ranging from $27,948 to $41,423 reflecting market values ranging from $174,675 to $258,894 or $4.25 to $11.50 per square foot.

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.

In rebuttal, the appellant's attorney submitted a one-page letter highlighting various differences between the subject and the board of review's comparables.

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 improvement, the Board finds the board of review's comparables to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, exterior construction and location and have improvement assessments ranging from $21.88 to $26.69

per square foot of living area. The subject's per square foot improvement assessment of $19.47 falls below the range established by these properties. The Board finds the appellant's comparables less similar to the subject in improvement size, construction and/or location. After considering adjustments and the differences in both parties' suggested 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.

Regarding the land, the Board finds the 16 additional comparables submitted by the appellant as well as the board of review's comparables to be located within the same Sidwell Block as the subject and similar to the subject in location but with differences in size to be considered. These properties range in size from 21,782 to 95,864 square feet with land assessments ranging from $10,475 to $55,138 reflecting market values ranging from $65,469 to $286,013 or $3.00 to $11.50 per square foot. The subject's per square foot market value of $5.50 falls within this range. The Board further finds the thirteen improved residential lots provided by the parties have market values ranging from $3.75 to $11.50 per square foot. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence submitted is insufficient to effect a change in the subject's land assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and a reduction 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: March 20, 2009

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.