

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joseph Smeriglio  
DOCKET NO.: 04-25589.001-R-1  
PARCEL NO.: 09-27-404-004-0000

The parties of record before the Property Tax Appeal Board are Joseph Smeriglio, the appellant, by attorney Stephanie Park of Chicago, and the Cook County Board of Review.

The subject property consists of a 6,600 square foot parcel improved with 49-year-old, one-story style single-family dwelling of frame and masonry construction. Containing 1,408 square feet of living area, the subject features one and one-half baths and a full finished basement. The subject is located in Maine 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 argument, the appellant submitted a spreadsheet detailing 12 suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of one or one and one-half story style single-family dwellings of frame, masonry or frame and masonry construction from 46 to 53 years old. The comparables range in size from 1,345 to 1,580 square feet of living area and feature one or two full baths and finished or unfinished basements. Three of the comparables have additional half-baths; seven have air conditioning; five have fireplaces; and eleven have garages. The comparables have improvement assessments ranging from \$14.71 to \$18.70 per square foot of living area. A copy of the subject's 2004 board of review final decision was also included. 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 improvement assessment of \$27,782, or \$19.74 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review submitted property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. The

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	7,128
IMPR.:	\$	25,000
TOTAL:	\$	32,128

Subject only to the State multiplier as applicable.

comparables consist of 48 or 52 year old, one-story style single-family dwellings of frame and masonry construction. These properties range in size from 1,320 to 1,342 square feet of living area and contain one or two full baths and full basements; three also have half-baths; two have air conditioning; and three have fireplaces. The comparables have improvement assessments ranging from \$19.85 to \$20.28 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 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 overcome this burden.

The Property Tax Appeal Board finds that the parties submitted 16 properties as comparable to the subject. The Board places the most weight on the appellant's comparables two, three, five, seven, nine and twelve; and the board of review's comparable number one. The Board finds that these seven properties have improvements within 5% of the subject's size. However, the Board finds that these seven properties have amenities superior to the subject. The Board accords the remaining properties diminished weight. The Board finds that the remaining properties are less similar in size, construction type and/or amenities when compared to the subject.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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



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 27, 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.