



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Russell Scurto
DOCKET NO.: 05-20143.001-R-1
PARCEL NO.: 01-07-302-005-0000

The parties of record before the Property Tax Appeal Board are Russell Scurto, the appellant(s), by attorney Joseph G. Kuser, of Storino Ramello & Durkin of Rosemont; and the Cook County Board of Review.

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: \$ 35,001
IMPR.: \$ 109,889
TOTAL: \$ 144,890

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 218,758 square foot parcel improved with a one-year-old, one-story style single-family dwelling of frame and masonry construction. Containing 7,704 square feet of living area, the subject features four and one-half baths, a partial, finished basement, central air conditioning, two fireplaces, and a four-car garage.

The appellant, through counsel, submitted evidence 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 offered a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of one or two story style single-family dwellings of masonry or frame and masonry construction from one to forty-two years old. The comparables range in size from 6,002 to 8,870 square feet of

living area with amenities such as three or four full baths, full or partial, finished or unfinished basements, central air conditioning, from one to three fireplaces and multi-car garages. Two of the comparables contain two additional half baths. The comparables have improvement assessments ranging from \$7.14 to \$10.91 per square foot of living area. The appellant's documentation disclosed that the subject's improvement assessment is \$109,889 or \$14.26 per square foot of living area. A copy of the subject's 2005 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". In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of one or one and one-half story style single-family dwellings of frame and masonry or masonry construction ranging in age from four to fifty-one years old. These properties range in size from 3,140 to 8,794 square feet of living area and have amenities such as from two to five full baths, one or two half baths, central air conditioning, full or partial, basements; from one to three fireplaces and multi-car garages. The comparables have improvement assessments ranging from \$20.18 to \$28.42 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 failed to overcome this burden.

The Property Tax Appeal Board finds that the parties submitted seven properties as comparable to the subject. The Board finds that the appellant's comparables one and three differ significantly in style and are superior in construction type when compared to the subject from the subject. The Board finds that the appellant's comparable number two and the board of review's comparables three and four are substantially inferior in age when compared to the subject. Next, the Board finds that the board of review's comparables one and two differ slightly in style and its comparable two is superior in construction type when compared to

the subject. Further, the Board finds that the board of review's comparables three and four and the appellant's comparables two and three are inferior in size; and the appellant's comparable number one and the board of review's comparable number one are superior in size when compared to the subject. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment of \$14.26 is supported by the properties contained in the record.

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.

Lbs/09

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: November 25, 2009

Allen Castrovillari

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.