FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Nello V. Ferrara
DOCKET NO.: 05-20151.001-R-1
PARCEL NO.: 15-01-323-013-0000

The parties of record before the Property Tax Appeal Board are Nello V. Ferrara, the appellant, by attorney Joseph G. Kusper of Storino, Ramello & Durkin, Rosemont, Illinois; 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:	$ 20,269
IMPR.:	$ 98,995
TOTAL:	$ 119,264

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of masonry construction that contains 4,508 square feet of living area. The dwelling is 85 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car detached garage. The property is located in River Forest, River Forest Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant presented assessment information on three comparable properties. The comparable properties are improved with two-story dwellings of masonry exterior construction that range in size from 5,572 to 7,061 square feet of living area. The dwellings ranged in age from 74 to 80 years old. Each comparable has a full basement with one being finished, each comparable has 2 fireplaces and each comparable has a 2, 3 or 3.5-car garage. Each comparable had a different

neighborhood code and classification code than the subject. These properties have improvement assessments that range from $74,999 to $98,963 or from $11.59 to $14.09 per square foot of living area, rounded. The appellant contends the average improvement assessment for the comparables is $13.21 per square foot of living area, rounded. The appellant argued the subject's improvement assessment should be reduced to $13.21 per square foot of living area, resulting in a revised improvement assessment of $59,564.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $119,264 was disclosed. The subject has an improvement assessment of $98,995 or $21.96 per square foot of living area. To demonstrate the subject property was equitably assessed, the board of review provided descriptions and assessment information on four comparable properties. The comparables were improved with two-story single family dwellings of masonry exterior construction that contain from 4,422 to 4,444 square feet of living area. The dwellings range in age from 72 to 77 years old. These properties have the same classification code and neighborhood code as the subject property. Each comparable has a basement with one being finished. Two of the comparables have central air conditioning, the comparables have 1, 2 or 3 fireplaces and the comparables have a 2-car or 2.5-car garage. These properties have improvement assessments ranging from $97,859 to $104,260 or from $22.12 to $23.54 per square foot of living area. The board of review contends the assessment should be confirmed.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the assessment of the subject property.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is not warranted.

The parties submitted descriptions and assessment information on seven comparables to support their respective arguments. The Board finds the comparables most similar to the subject in location, size and features were the board of review comparables. These properties were improved with the two-story dwellings of masonry exterior construction that ranged in size from 4,422 to 4,444 square feet of living area. These properties have improvement assessments ranging from $97,859 to $104,260 or from

$22.12 to $23.54 per square foot of living area. The subject has an improvement assessment of $98,995 or $21.96 per square foot of living area, which is below the range established by the best comparables in the record on a per square foot basis. This evidence indicates the subject's improvement assessment is equitable. Little weight was given the appellant's comparables due to the fact they were significantly larger than the subject dwelling, each comparable had a different neighborhood code than the subject and each comparable had a different classification code than the subject.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable 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

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: January 26, 2010

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.