

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Edward Villadonga
DOCKET NO.: 05-21361.001-R-1
PARCEL NO.: 03-24-310-013-0000

The parties of record before the Property Tax Appeal Board are Edward Villadonga, the appellant, by attorney Joseph G. Kuser of Storino, Ramello & Durkin, Rosemont, Illinois; and the Cook County Board of Review.

The subject property consists of a 38-year old, two-story style dwelling of frame and masonry construction with a partial, unfinished basement, central air conditioning and a two-car garage. The county records indicate the subject dwelling contains 2,685 square feet. The appellant contends the dwelling contains 2,537 square feet of living area.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing three suggested comparable properties located several blocks from the subject property. The comparables are two-story frame dwellings that are between 37 and 41 years old. The comparables range in size from 2,731 to 3,232 square feet of living area and have improvement assessments ranging from \$10.85 to \$11.21 per square foot. The appellant submitted an excerpt from an appraisal report to establish a size for the subject property of 2,537 square feet. A sketch of the subject dwelling was not submitted. The subject property has an improvement assessment of \$12.50 per square foot, using this size. 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 assessment was disclosed. In support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same neighborhood as the subject property. The comparable properties consist of two-story frame and masonry dwellings that are between 34 and 36 years old. The dwellings range in size from 2,283 to

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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:	\$	6,904
IMPR.:	\$	31,713
TOTAL:	\$	38,617

Subject only to the State multiplier as applicable.

PTAB/MKB/7-09

2,529 square feet of living area and have improvement assessments ranging from \$12.19 to \$12.31 per square foot. The subject's property characteristic sheet was submitted which indicated a size of 2,685 square feet for the subject. Using this size, the subject had an improvement assessment of \$11.81 per square foot. Based on this evidence, the board of review requested confirmation of the subject'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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

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.

Both parties presented assessment data and descriptions on a total of seven equity comparables that were similar to the subject in location. The appellant's comparables differed from the subject in exterior construction and one was substantially larger than the subject. The board of review's comparable two was considerably smaller than the subject. Thus, these comparables received reduced weight in the Board's analysis. The board of review's remaining comparables were similar to the subject in design, exterior construction, age and size and received the greatest weight in the Board's analysis. They had improvement assessments ranging from \$12.19 to \$12.31 per square foot. The subject has an improvement assessment of either \$11.81 or \$12.50 per square foot depending on the size utilized and either falls below the range or is slightly above this range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's assessment is supported by the most comparable properties contained in the record 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: July 28, 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.