



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

APPELLANT: Michael Madura
DOCKET NO.: 05-23212.001-R-1
PARCEL NO.: 14-20-105-032-0000

The parties of record before the Property Tax Appeal Board are Michael Madura, the appellant(s), by attorney Lisa A. Marino, of Marino & Assoc., PC of Chicago; 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: \$ 8,000
IMPR.: \$ 68,478
TOTAL: \$ 76,478

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 3,125 square foot parcel of land improved with a one-year old, two-story, masonry, single-family dwelling containing 3,540 square feet of living area, four baths, two fireplaces, air conditioning, and a full, finished basement. The appellant argued that the subject property is not equitably assessed as the basis of the appeal.

In support of the equity argument, appellant submitted descriptions and assessment information on a total of three properties suggested as comparable and located within five blocks of the subject. The properties are described as two-story, frame or masonry, single-family dwellings with between two and one-half and five and one-half baths, air conditioning, one or two fireplaces, and a full, finished basement. The properties range: in age from one to 10 years; in size from 2,777 to 3,314 square feet of living area; and in improvement assessment from \$14.97 to

\$18.89 per square foot of living area. 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 improvement assessment of \$68,478 or \$19.34 per square foot of living area was disclosed. In support of the assessment, the board of review presented descriptions and assessment information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as three-story, masonry, single-family dwellings with between four and one-half and five and one-half baths, air conditioning, between two and four fireplaces, and a full, finished basement. The properties are one year old, contain between 3,728 and 3,787 square feet of living area, and have improvement assessments from \$19.85 to \$23.72 per square foot of living area. 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 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). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties presented a total of six suggested comparables. The Board finds all the comparables similar to the subject in design, exterior construction, size, and age. These comparables received the greatest weight in the Board's analysis. The properties are two or three-story, frame or masonry, single-family dwellings located within the subject's neighborhood. The properties range: in age from one to 10 years; in size from 2,777 to 3,787 square feet of living area; and in improvement assessments from \$14.97 to \$23.72 per square foot of living area. In comparison, the subject's improvement assessment of \$19.34 per square foot of living area is within the range created by these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported 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.

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.