



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

APPELLANT: Jerry Petacque  
DOCKET NO.: 05-25385.001-R-1 through 05-25385.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jerry Petacque, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
05-25385.001-R-1	17-04-212-008-0000	\$13,483	\$49,336	\$62,819
05-25385.002-R-1	17-04-212-033-0000	\$2,640	\$0	\$2,640

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 14-year-old, three-story multi-family dwelling of frame construction containing 3,840 square feet of living area and located in North Chicago Township, Cook County. Features of the building include four full bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a two-car detached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs of the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of two-story or three-story, multi-family dwellings of

masonry construction located within five blocks of the subject. The improvements range in size from 2,956 to 4,092 square feet of living area and range in age from 85 to 120 years. The comparables contain two or three full bathrooms. Three comparables contain a full-finished or unfinished basement and one comparable has a two-car detached garage. The improvement assessments range from \$9.00 to \$11.72 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$62,819. The subject's improvement assessment is \$49,336 or \$12.85 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, multi-family dwellings of masonry or frame construction with the same neighborhood code as the subject. The improvements range in size from 1,680 to 2,240 square feet of living area and range in age from 72 to 118 years. The comparables contain two or three full bathrooms and a full-unfinished basement. Two comparables have a two-car detached garage. The improvement assessments range from \$14.00 to \$22.27 per square foot of living area. Based on the evidence presented, 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 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 submitted a total of eight properties similar to the subject in classification and location but with many variations in size of living area, exterior construction, amenities and/or age. These eight properties have improvement assessments ranging from \$9.00 to \$22.27 per square foot of living area. The subject's per square foot improvement assessment of \$12.85 falls within the range established by these properties. The Board finds of the eight properties offered for comparison, five vary significantly from the subject in size of living area, seven vary in exterior construction and all eight properties vary greatly in age. In addition, the eight suggested comparables provided by the parties are inferior overall to the subject in amenities. After considering adjustments, and the differences in both

parties' suggested comparables when compared to the subject, the Board finds the evidence submitted by both parties does not support a change in the subject's assessment.

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

*Donald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mark Morris*

*William R. Lerbis*

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: October 28, 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.