

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Dolce  
DOCKET NO.: 05-27456.001-R-1  
PARCEL NO.: 27-35-311-026-0000

The parties of record before the Property Tax Appeal Board are Michael Dolce, the appellant; and the Cook County Board of Review.

The subject property consists of two-year-old, frame and masonry, single-family residence situated on a 9,878 square foot land parcel. The subject improvement contains 2,557 square feet of living area and features two and one half baths, one fireplace, air conditioning and a garage. The appellant contends unequal treatment in the assessment process as the basis of the appeal as to both the land and the improvement.

The appellant submitted assessment data and descriptions on three properties located within three blocks of the subject property. The properties were two-year-old, single-family residences of frame and masonry construction. Each contained a fireplace, air conditioning, two to four baths, and a garage. They ranged in size from 2,998 to 3,017 square feet and had improvement assessments ranging from \$9.45 to \$10.12 per square foot of living area. The subject improvement was assessed at \$9.96 per square foot of living area and \$6.75 per unit price land value. Land sizes ranged from 10,472 to 17,688 square feet of land and are assessed at a unit price of \$4.25. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$9.60 per square foot living area and a land value at \$4.25 per unit price.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In addition, assessment data and descriptions on two properties were presented. Both are two-years-old and contain a fireplace, air conditioning, two full baths and a garage. Both are located in

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 7,633  
IMPR.: \$ 25,476  
TOTAL: \$ 33,109

Subject only to the State multiplier as applicable.

PTAB/mmg

the same neighborhood as the subject. The properties are each 2,824 square feet of living area and range from \$10.23 to \$10.27 per square foot. Land sizes range from 11,029 to 11,496 square feet and are both assessed at a unit price of \$4.25

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 Board further finds that a reduction in the assessment of the subject property is warranted based on the evidence contained in the record. 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. In this appeal, there were a total of five comparable properties submitted by the parties. All of the properties were similar in construction, style, age and location to the subject property and had improvement assessments ranging from \$9.45 to \$10.27 per square foot of living area. The subject improvement is assessed at \$9.96 per square foot of living area and is within the range of the comparable properties improvements. As to the appellant's land argument, all of the comparables, including those in the subject's own subdivision and within one block of the subject are assessed at a unit value of \$4.25. The subject is assessed at \$6.75 and is over assessed based upon the comparables submitted.

Therefore, based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds that the appellant has supported the contention of unequal treatment in the assessment process as to the land but not as to the improvement and a reduction in the assessment of the subject property is 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: December 21, 2007



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.