



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

APPELLANT: Dominic Buttitta  
DOCKET NO.: 06-20997.001-R-1  
PARCEL NO.: 01-27-306-007-0000

The parties of record before the Property Tax Appeal Board are Dominic Buttitta, the appellant(s), by attorney Thomas P. Cerone in Elmwood Park, 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:** \$15,754  
**IMPR:** \$107,596  
**TOTAL:** \$123,350

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 65,645 square foot parcel of land improved with a 13-year old, one-story, masonry, single-family dwelling four baths, two fireplaces, air conditioning, an indoor swimming pool, and a full, finished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant, via counsel, submitted descriptions and assessment information on a total of three properties suggested as comparable and located within 2.7 miles of the subject. The properties are described as one or one and one-half story, frame or frame and masonry, single-family dwellings with three and two-half or four and two-half baths, two fireplaces, air conditioning, and, for two properties, a partial basement. The properties range: in age from 19 to 22; in size from 7,270 to 8,464 square feet of living area; and in improvement assessments from \$7.48 to \$9.93 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 \$107,596 or \$11.96 per square foot of living area when using 9,000 square feet of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as one-story, masonry, single-family dwellings with three or three and one-half baths, air conditioning, one or two fireplaces, and, a partial or full basement with one finished. The properties range: in age from nine to 21 years; in size from 3,307 to 3,451 square feet of living area; and in improvement assessments from \$16.70 to \$19.28 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a brief asserting that the subject's size is incorrect. The appellant submitted a new property characteristic card for the subject indicating a new field check was conducted and establishing a size for the subject of 6,714 square feet of living area.

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 contends unequal treatment in the subject's improvement assessment 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 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 PTAB finds the appellant has not met this burden.

The first issue is the size of the subject. The PTAB finds the evidence submitted by both parties indicates the subject contains 6,714 square feet of living area. This reflects an improvement assessment of \$16.03 per square foot of living area.

The parties presented a total of seven properties suggested as comparable to the subject. The PTAB finds the appellant's comparable #3 and the board of review's comparables #2, #3 and #4 most similar to the subject in size, design, and age. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are masonry or frame and masonry, one or one and one-half story, single family dwellings located within the subject's neighborhood. The properties range: in age from nine to 22 years; in size from 3,400 to 7,270 square feet of living area; and in improvement assessments from \$9.93 to \$19.28 per square foot of living area. In comparison, the subject's improvement assessment of \$16.03 per square foot of living area is within the range of these comparables. The PTAB finds the subject's per square foot

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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: May 20, 2011

*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.