



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

APPELLANT: Oronzo Rosa DeNigris
DOCKET NO.: 06-21072.001-R-1
PARCEL NO.: 12-11-409-010-0000

The parties of record before the Property Tax Appeal Board are Oronzo Rosa DeNigris, the appellant(s), by attorney Stephanie Park, of Stephanie Park, P.C. of Chicago; and the Cook County Board of Review.

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: \$ 12,435
IMPR.: \$ 52,400
TOTAL: \$ 64,835

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-year-old, two-story style single-family dwelling of masonry construction. Containing 4,359 square feet of living area, the subject features three and one-half baths, a full, finished basement, central air conditioning, a fireplace and a three-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on eight comparable properties described as two-story masonry constructed dwellings that are from one to seven years old for consideration. The comparables contain from 4,187 to 4,935 square feet of living area and feature from two to four full baths, half baths, full basements, central air conditioning, fireplaces and multi-car garages. The improvement assessments range from \$10.78 to \$12.05 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 final assessment was disclosed. The subject's improvement assessment is \$14.17 per square foot of living area. The board of review presented descriptions and assessment information on the subject and one comparable property consisting of a four-year old, two-story masonry dwelling. The dwelling features three and one-half baths, a full, unfinished basement, central air conditioning, two fireplaces and a three-car garage. 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 Board further finds a reduction in the subject's assessment is warranted.

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 Board finds the appellant has met this burden.

The Property Tax Appeal Board finds the appellant submitted eight comparables submitted which are most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$10.78 to \$12.05 per square foot of living area. The subject's improvement assessment of \$14.17 per square foot of living area is above the range established by these properties. The Board places diminished weight on the comparables submitted by the board of review. The Board finds that one comparable assessed substantially higher per square foot than the subject does not support the current assessment. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment is warranted.

Lbs/09

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

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: 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.