FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Figlioli
DOCKET NO.: 06-21966.001-R-1
PARCEL NO.: 09-34-405-034-0000

The parties of record before the Property Tax Appeal Board are David Figlioli, the appellant, by attorney Joseph G. Kusper of Storino, Ramello & Durkin of Rosemont; 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:	$ 8,073
IMPR.:	$ 65,937
TOTAL:	$ 74,010

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling containing 2,986 square feet of living area. The dwelling is of masonry construction. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car detached garage. The property is located in Park Ridge, Maine Township, Cook County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on three comparables. The comparables consist of one, 1-story dwelling and two, 2-story dwellings of masonry or frame and masonry exterior construction that range in size from

2,489 to 3,569 square feet of living area. The dwellings range in age from 1 to 53 years old. The appellant contends the subject dwelling is 4 years old. One comparable is located along the same street and within the same block as the subject while two comparables are located "several blocks" from the subject. One comparable has a slab foundation and two have full basements with one being finished. Two comparables have central air conditioning, two of the comparables have one or two fireplaces and each comparable has a 1.5, 2 or 2.5-car garage. These properties have improvement assessments that range from $26,538 to $56,829 or from $10.66 to $15.92 per square foot of living area. The appellant argued in his brief that the comparables had an average improvement assessment of $13.28 per square foot of living area. The appellant contends the subject's assessment should be calculated using $13.28 per square foot of living area resulting in an improvement assessment of $39,663. The appellant contends that adding the land assessment of $8,073 to the improvement assessment results in a total revised assessment for the subject property of $47,736.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject property totaling $74,010 was disclosed. The subject property has an improvement assessment of $65,937 or $22.08 per square foot of living area. To demonstrate the subject property was equitably assessed the board of review submitted descriptions and assessment information on two comparables. The comparables were improved with 2-story dwellings of masonry construction that contained 2,791 and 2,892 square feet of living area, respectively. Each of the comparables was 7 or 8 years old and had the same neighborhood code assigned by the assessor as the subject property. The board of review contends the subject dwelling is 7 years old. Each comparable had a full basement with one being finished with a recreation room, each comparable had central air conditioning, each comparable had one fireplace and each comparable had a 2-car garage. These properties have improvement assessments of $63,439 and $64,895 or $22.44 and $22.73 per square foot of living area, rounded. 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 the appeal. The Board

further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity with respect to the 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 assessments 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 a reduction is not warranted.

After considering the evidence submitted by the parties, the Board finds comparable 2 submitted by the appellant and the comparables submitted by the board of review were most similar to the subject dwelling in style, age, size, exterior construction and features. As a result these comparables received the most weight in the Board's analysis. These two-story dwellings ranged in size from 2,791 to 3,569 square feet of living and ranged in age from 1 to 8 years old. These properties have improvement assessments that range from $56,829 to $64,895 or from $15.92 to $22.73 per square foot of living area. The subject property has an improvement assessment of $65,937 or $22.08 per square foot of living area, which is within the range, established by the best comparables in the record, on a per square foot basis as. The Board finds this evidence demonstrates the subject's improvement assessment is equitable and a reduction is not warranted.

In conclusion, the Property Tax Appeal Board finds the appellant has not demonstrated with clear and convincing evidence that the subject improvement is inequitably assessed.

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 23, 2009

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.