



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

APPELLANT: Lawrence Bonnano
DOCKET NO.: 06-23006.001-R-1
PARCEL NO.: 14-29-300-060-0000

The parties of record before the Property Tax Appeal Board are Lawrence Bonnano, the appellant, by attorney Timothy C. Jacobs, of Gary H. Smith PC in 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: \$ 17,499
IMPR.: \$ 67,210
TOTAL: \$ 84,709

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction containing 2,444 square feet of living area. The dwelling is 103 years old. Features of the home include a full, finished basement, central air conditioning, two fireplaces and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on eight comparable properties located in the same neighborhood as the subject. Two are on the same street as the subject and the others are in the same quarter section as the subject. The comparables are two-story frame dwellings that range in age from 107 to 128 years old. The comparable dwellings range in size from 2,457 to 2,994 square feet of living area. The comparables have full basements, two of which are finished, five have central air conditioning, four have one or two fireplaces and seven have a garage. The comparables have improvement assessments ranging from \$24.88 to \$28.30 per square foot of living area. The subject's improvement assessment is \$46.53 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 board of review presented a description and assessment information on one comparable property consisting of a two-story frame dwelling that is 118 years old. The dwelling contains 2,464 square feet of living area and has a full, finished basement and central air conditioning. This property has an improvement assessment of \$67.47 per square foot of living area. The comparable is located in the same assessor's assigned neighborhood as the subject, but is in a different quarter section. 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 Board finds the comparables submitted by both parties were similar to the subject in design, exterior construction and age. The appellant's comparable four differed from the subject in foundation and comparables one and three were considerably larger than the subject. Thus, these comparables received reduced weight in the Board's analysis. The remaining comparables were similar to the subject in size and foundation. They had improvement assessments ranging from \$24.88 to \$67.47 per square foot with only one being assessed higher than the subject's improvement assessment of \$46.53 per square foot. The Board finds the appellant's comparables were more similarly located to the subject than the one comparable submitted by the board of review. By removing this comparable from the analysis, the remaining comparables have assessments ranging from \$24.88 to \$28.30 per square foot. The subject's improvement assessment of \$46.53 per square foot is substantially higher than these comparables' per square foot improvement assessments. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Shawn R. Lerski

Member

Member

Mario M. Louie

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 21, 2010

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.