

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Steven Pieruccini
DOCKET NO.: 06-23013.001-R-1
PARCEL NO.: 14-19-304-043-0000

The parties of record before the Property Tax Appeal Board are Steven Pieruccini, the appellant, and the Cook County Board of Review.

The subject property consists of a 98-year-old, two-story, multi-family dwelling of masonry construction located in Lake View Township, Cook County. Features of the building include four full bathrooms and a full-unfinished basement. The appellant argued that the subject dwelling contains 3,582 square feet of living area and provided a copy of the subject's plat of survey. The board of review's documents indicate the subject improvement contains 4,421 square feet of living area.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on five properties suggested as comparable to the subject. The appellant also submitted a one-page letter, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the five suggested comparables consist of two-story, multi-family dwellings of masonry or frame and masonry construction located within five blocks of the subject. Two comparables are located on the same street as the subject. The improvements range in size from 2,340 to 4,062 square feet of living area and range in age from 79 to 108 years. The comparables contain from two and one-half to four full bathrooms, a full-finished or unfinished basement and a one-car or two-car garage. The improvement assessments range from \$13.82 to \$15.33 per square foot of living area. The five suggested land comparables offered by the appellant range in size

(Continued on Next Page)

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: \$ 10,563
IMPR.: \$ 57,766
TOTAL: \$ 68,329

Subject only to the State multiplier as applicable.

PTAB/rfd5988

from 2,940 to 3,720 square feet with land assessments ranging from \$3.42 to \$3.95 per square foot. The subject's land assessment is \$10,563 or \$3.95 per square foot. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$68,329. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, multi-family dwellings of masonry construction located within one-quarter mile of the subject. The improvements range in size from 3,790 to 4,850 square feet of living area and range in age from 78 to 118 years. The comparables contain from three to five full bathrooms and a full-finished or unfinished basement. The improvement assessments range from \$13.75 to \$14.50 per square foot of living area. The four suggested land comparables contain 3,000 or 3,100 square feet with land assessments of \$3.95 per square foot.

In rebuttal, the appellant submitted a two-page letter highlighting various differences between the subject and the board of review's comparables. The appellant also provided a copy of the subject's plat of survey.

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's argument was unequal treatment in the assessment process. 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. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant did not substantiate the claim that the subject's square footage is different than the public record presented by the board of review. A cursory review of the survey provided by the appellant indicates that the subject dwelling contains approximately 4,421 square feet of living area. Consequently, the Board finds the subject improvement contains 4,421 square feet of living area. The subject's improvement assessment is \$57,766 or \$13.07 per square foot of living area, based on 4,421 square feet.

Regarding the improvement, the Board finds the appellant's comparables three and four and the board of review's comparables one, two and four to be the most similar properties to the subject in the record. These five properties are similar to the

subject in improvement size, amenities, age and location and have improvement assessments ranging from \$13.75 to \$15.33 per square foot of living area. The subject's per square foot improvement assessment of \$13.07, based on 4,421 square feet, falls below the range established by these properties. The Board finds the remaining comparables less similar to the subject in improvement size and/or exterior construction. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Regarding the land, the Board finds that the parties submitted a total of nine properties similar overall to the subject in size and location. The nine parcels range in size from 2,940 to 3,720 square feet and have land assessments ranging from \$3.42 to \$3.95 per square foot. The subject's per square foot land assessment of \$3.95 falls within the range established by these properties. In addition, six of the nine land comparables are assessed at \$3.95 per square foot. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot land assessment is supported by similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and a reduction 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.



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: August 29, 2008



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.