

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mario Portanova
DOCKET NO.: 06-23664.001-R-1
PARCEL NO.: 09-23-328-011-0000

The parties of record before the Property Tax Appeal Board are Mario Portanova, the appellant, by attorney Stephanie Park of Chicago, and the Cook County Board of Review.

The subject property consists of a 35-year-old, two-story, single-family dwelling of frame and masonry construction containing 3,476 square feet of living area and located in Maine Township, Cook County. Features of the residence include two and one-half bathrooms, a partial-finished basement, a fireplace, air-conditioning and a two-car attached garage.

The appellant, through counsel, raised two arguments: first, that there was unequal treatment in the assessment process of the improvement; and second, that the fair market value of the subject is not accurately reflected in its assessed value as the bases for this appeal. In support of the equity argument, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted a two-page brief, a photograph of the subject and a copy of the board of review's decision. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of masonry or frame and masonry construction located within the subject's neighborhood. The improvements range in size from 2,458 to 3,228 square feet of living area and range in age from 41 to 54 years. The comparables contain two and one-half, three or three and one-half bathrooms and a finished or unfinished basement. Three comparables have air-conditioning, two comparables contain a fireplace and three comparables have a multi-car attached garage. The improvement assessments range from \$10.24 to \$11.41 per square foot of living area.

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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: \$ 8,630
IMPR.: \$ 46,561
TOTAL: \$ 55,191

Subject only to the State multiplier as applicable.

As to the market value argument, the appellant submitted a copy of a restricted appraisal report prepared by a State of Illinois certified real estate appraiser. The appraiser utilized the sales comparison approach to estimate a market value of \$370,000 for the subject as of March 13, 2003. The appraisal report disclosed that it was prepared for lending purposes and that no interior inspection was made. Based on the evidence submitted, the appellant requested an assessment reflective of a fair market value for the subject of \$370,000.

In addition, the appellant argued the following: that the subject is located on a busy four-lane street with constant views of cars and trucks, the subject sits across the street from a church which decreases parking spaces and increases congestion, and due to heavy traffic and trucks driving by, the subject suffers from cracked plaster on walls and ceilings and has roof damage. Based on these analyzes, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$55,191. The subject's improvement assessment is \$46,561 or \$13.39 per square foot of living area. 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, single-family dwellings of frame and masonry construction. The board's comparable two has the same neighborhood code as the subject while the others do not. The improvements range in size from 3,076 to 3,446 square feet of living area and range in age from 28 to 40 years. The comparables contain two and one-half, three or three and one-half bathrooms, a finished or unfinished basement, and air-conditioning and a two-car attached garage. Three comparables have a fireplace. The improvement assessments range from \$13.53 to \$18.94 per square foot of living area. Based on the evidence presented, 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 appellant claimed 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.

Regarding the inequity claim, the Board finds the appellant's comparables three and four and the board of review's comparable two to be the most similar properties to the subject in the

record. These three properties are similar to the subject in improvement size, amenities, age and location and have improvement assessments ranging from \$10.99 to \$13.53 per square foot of living area. The subject's per square foot improvement assessment of \$13.39 falls within the range established by these properties. The Board finds the remaining comparables less similar to the subject in improvement size and/or location. 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.

Next, the appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having considered the evidence, the Board finds the appellant has not met this burden.

As to the market value argument, the appellant submitted a copy of a restricted appraisal report prepared by a State of Illinois certified real estate appraiser. The appraiser utilized the sales comparison approach to estimate a market value of \$370,000 for the subject as of March 13, 2003. The Board finds the March 13, 2003 date of the appraisal report is nearly three years old and within an earlier triennial period. Therefore, the Board accords the limited appraisal report submitted by the appellant no weight.

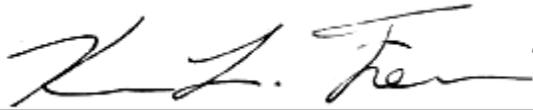
Finally, the appellant argued the following: that the subject is located on a busy four-lane street with constant views of cars and trucks, the subject sits across the street from a church which decreases parking spaces and increases congestion, and due to heavy traffic and trucks driving by, the subject suffers from cracked plaster on walls and ceilings and has roof damage. The Board finds this argument unpersuasive in that the appellant provided no market data to indicate how the subject's value was negatively affected by these problems. The appellant provided a limited appraisal report which was nearly three years old and which the Board considers to be old and dated. Consequently, the Board finds a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed or overvalued 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.



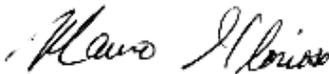
Chairman



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: July 28, 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.