



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

APPELLANT: Angelo DiPaolo
DOCKET NO.: 06-23693.001-I-1 through 06-23693.003-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Angelo DiPaolo, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-23693.001-I-1	10-30-301-028-0000	25,185	21,740	\$46,925
06-23693.002-I-1	10-30-301-037-0000	32,767	47,269	\$80,036
06-23693.003-I-1	10-30-301-045-0000	30,769	47,269	\$78,038

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 51,798 square foot parcel of land improved with a 31 year old, part one and part two story industrial building of masonry construction containing 22,764 square feet of building area. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of this argument, the appellant, via counsel, contends that that one of the subject parcels, PIN 10-30-301-028-0000, is assessed at a land unit price value of \$5.00 per square foot of land while the remaining two parcels are assessed at a land unit price value of \$4.25 per square foot of land. Counsel asserted that the difference in the assessments of the subject parcels land value per square foot constitutes unequal treatment in the assessment process. Based on the foregoing, the appellant requested that PINs 10-30-301-037-0000 and 10-30-301-045-0000 be reduced consistent with PIN 10-30-301-028-0000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final land assessment of \$88,721 was disclosed. To demonstrate the subject was correctly assessed, the board of review offered a memorandum indicating the sales of properties suggest an unadjusted range of sale prices from \$18.76 to \$76.90 per square foot of building area. Based on the foregoing, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant indicated that the board of review did not address the appellant's argument.

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 argued assessment inequity 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.

The record contains assessment information on the three subject PINs: two are assessed at \$5.00 per square foot of land and one is assessed at \$4.25 per square foot of land. The appellant did not submit any additional evidence to support the claim that the subject's land is inequitably assessed. After an analysis of the assessment data the Board finds the appellant has not demonstrated unequal treatment by clear and convincing evidence. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.



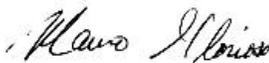
Chairman



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: September 21, 2012



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.