



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

APPELLANT: Domenic Rinaldi
DOCKET NO.: 06-24418.001-R-1
PARCEL NO.: 05-18-205-025-0000

The parties of record before the Property Tax Appeal Board are Domenic Rinaldi, the appellant, by attorney Mitchell L. Klein, of Schiller Klein 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: \$ 21,145
IMPR.: \$ 42,501
TOTAL: \$ 63,646

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,960 square foot parcel improved with a 77-year-old, two-story, deluxe condition, single-family dwelling of stucco construction containing 1,717 square feet of living area and located in New Trier Township, Cook County. Features of the residence include two full bathrooms, a full-unfinished basement and a fireplace.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of masonry construction located within 0.37 miles of the subject. One of the comparables is located on the same street as the subject. The improvements range in size from 1,704 to 1,787 square feet of living area and range in age from

70 to 77 years old. The comparables contain one and one-half, two or two and one-half bathrooms, a full-unfinished basement and a fireplace. Three comparables have a one-car or two-car detached garage. The improvement assessments range from \$22.68 to \$25.73 per square foot of living area. Based on the evidence submitted, 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 \$100,870. The subject's improvement assessment is \$79,725 or \$46.43 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on two properties suggested as comparable to the subject. The suggested comparables are improved with two-story, average condition, 65 or 81-year-old, single-family dwellings of stucco or frame construction with the same neighborhood code as the subject. Comparable one is located on the same street and block as the subject. The improvements contain 1,498 and 1,779 square feet of living area. The comparables contain one full bathroom, a full-unfinished basement and one or two fireplaces. One comparable has a two-car garage. The improvement assessments are \$25.18 and \$39.33 per square foot of living area, respectively. The board's evidence disclosed that the subject sold in August 2003 for a price of \$1,055,000. The board's evidence also disclosed that comparable one sold in November 2003 for \$1,098,200 and comparable two sold in June 2004 for \$965,000. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a one-page letter highlighting various differences between the subject and the board of review's comparables.

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 overcome this burden.

The Board finds the appellant's comparables one, three and four and the board of review's comparable one to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, design, age and amenities. In addition, they are located within 0.17 miles of the subject with two of the comparables located on the same street as the subject. These four comparables have improvement assessments ranging from \$22.68 to \$25.73 per square foot of living area. The

subject's per square foot improvement assessment of \$46.43 falls above the range established by these properties. The Board finds the two remaining comparables less similar to the subject in location and accorded less weight. Furthermore, the subject's per square foot improvement assessment of \$46.63 is higher than all six comparables submitted by both parties. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: January 21, 2011

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.