

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Constance Zanardo
DOCKET NO.: 06-24606.001-R-1
PARCEL NO.: 02-18-208-002-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Constance Zanardo, the appellant, and the Cook County Board of Review (board).

The subject property consists of a newly occupied, two-story single-family dwelling of frame and masonry construction and located in Palatine Township, Cook County. The subject property is assessed for four full bathrooms and three half baths, a full finished basement, air conditioning, a fireplace and a three-car garage. The appellant testified the subject contained 3,958 square feet of living area. As evidence of this claim she provided building plans, an appraisal and a land survey with the building foundation. The official record of the Assessor's Office indicated a total of 4,636 square feet of building area. After a review of the submitted evidence and a cursory examination of the evidence the PTAB concludes the building contains approximately 4,113 square feet.

The appellant submitted evidence to and testified before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located within three quarters of a mile of the subject. These properties consist of two-story single-family dwellings of frame masonry construction and range in age from four to ten years. The comparables have two or three bathrooms with half-baths and full or partial basements, one finished. All homes are air-conditioned, have fireplaces and three or four-car garages. The comparables contain between 3,871 and 4,696 square feet of living area and have improvement assessments ranging from \$52,251 to \$69,312 or from \$13.50 to \$15.66 per square foot of living area. In addition the appellant submitted 13 addition comparables within her immediate neighborhood to support her assessment claim. The comparables of frame and masonry construction ranged in age from four to 45 years; contain between 3,902 and 4,974 square feet of building area and range in improvement assessments from \$8.16 to \$19.00 per square foot of building area. The appellant also

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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: \$10,459
IMPR. \$34,771
TOTAL: \$45,230

Subject only to the State multiplier as applicable.

PTAB/TMcG.

claimed the Assessor's records are incorrect as regards her basement and the number of bathrooms. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final full occupancy improvement assessment of \$100,760, or \$25.00 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered two suggested comparable properties located within three quarters of a mile of the subject. The comparables consist of two-story single-family dwellings of masonry construction and are one year old. The comparables contain three and one half bathrooms and full finished basements; both have air conditioning, fireplaces and three-car garages. The comparables contain 4,004 and 4,724 square feet of living area and have improvement assessments of \$41,484 and \$78,592 or \$10.36 and \$16.64 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 PTAB finds the appellant has overcome this burden.

The PTAB finds the appellant's four primary comparables are quite similar to the subject as are seven of the additional 13 comparables. The primary comparable properties have improvement assessments ranging from \$13.50 to \$15.68 per square foot of building area. The subject's per square foot improvement assessment of \$25.00 is above this range of properties. The PTAB gives little weight to the board's two comparables because they both have partial improvement assessments and the full assessments are not in evidence. After considering the suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is sufficient to effect a change in the subject's assessment.

Any change in the building's size and components can only be effected through the Assessor's Office.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject property 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.



Chairman



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: December 5, 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.