



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

APPELLANT: Joe Lucania
DOCKET NO.: 06-24840.001-R-1
PARCEL NO.: 02-34-205-002-0000

The parties of record before the Property Tax Appeal Board are Joe Lucania, the appellant(s), by attorney Melissa K. Whitley, of Marino & Assoc., 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: \$ 43,124
IMPR: \$ 50,383
TOTAL: \$ 93,507

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 32,670 square foot parcel improved with a three-year-old, two-story, single-family dwelling of masonry construction containing 6,085 square feet of living area and located in Palatine Township, Cook County. Features of the residence include five and one-half bathrooms, a full-finished basement, central air-conditioning, two fireplaces and a four-car attached garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board and 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. In support of the inequity argument, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of two-story, single-family dwellings of frame, masonry or frame and masonry construction located within five blocks of the subject. The

improvements range in size from 5,013 to 5,966 square feet of living area and range in age from one to sixteen years. The comparables contain four full bathrooms, a full-unfinished basement, central air-conditioning and a multi-car attached garage. Two comparables have a fireplace. The improvement assessments range from \$6.80 to \$8.28 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

As to the market value argument, the appellant's attorney argued that the subject property was vacant in 2006 and therefore, entitled to a reduced improvement assessment. In support of this claim, the appellant submitted an affidavit, presented at the board of review level, indicating that construction on the subject began in 2004 but was not completed by the end of 2006. The appellant's evidence disclosed that the subject's land was purchased in May 2003 for \$225,000. No other evidence was provided. Based on this evidence, the appellant requested an occupancy factor of 10% be applied to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$111,820. The subject's improvement assessment is \$68,696 or \$11.29 per square foot of living area. In addition, the board of review provided a copy of the subject's property characteristic printout as well as copies of documentation from the board of review level complaint file.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 that the only evidence in the record addressing the equity of the subject's assessment is the three comparable properties submitted by the appellant. The Board further finds the appellant's comparables to be similar overall to the subject in improvement size, amenities, design and age. In addition, they are located within five blocks of the subject and have improvement assessments ranging from \$6.80 to \$8.28 per square foot of living area. The subject's per square foot improvement

assessment of \$11.29 falls above the range established by these properties. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's improvement assessment is inequitable and a reduction in the subject's assessment is warranted.

As a final point, the Board finds no further reduction based on the appellant's overvaluation argument 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.

Donald 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: July 23, 2010

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.