



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

APPELLANT: Americo Domenella
DOCKET NO.: 06-24855.001-R-1
PARCEL NO.: 04-29-400-025-0000

The parties of record before the Property Tax Appeal Board are Americo Domenella, the appellant, by attorney Joseph G. Kuser, of Storino Ramello & Durkin in Rosemont; 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:

LAND: \$ 73,180
IMPR.: \$ 20,781
TOTAL: \$ 93,961

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 261,360 square foot parcel improved with a 29-year-old, one-story, single-family dwelling of masonry construction containing 2,978 square feet of living area and located in Northfield Township, Cook County. Features of the residence include three full bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a two-car attached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming that the subject's fair market value is not accurately reflected in its assessment. The appellant claims that the subject's land assessment should be reduced based on the fact that approximately 60% of the land is located in a low lying wetland area or to the east of the wetland area and inaccessible or unusable. The appellant argued that the low lying wetland area crosses the center of the appellant's property from its southern most point to its northern border. The appellant also argued that the western third of the property

cannot be accessed or utilized without travelling through the wetland area. In support of this claim, the appellant submitted a one-page brief, as well as a photograph, an assessor's aerial map, and a 2005 Sidwell map for the subject property. Based on the evidence submitted, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$93,961. 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 one-story or one and one-half story, single-family dwellings of frame or masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,119 to 3,880 square feet of living area and range in age from 22 to 94 years old. The comparables contain from one and one-half to three and one-half bathrooms, a finished or unfinished basement, central air-conditioning and a two-car garage. Three comparables have a fireplace. The improvement assessments range from \$7.80 to \$15.00 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.

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 reviewed the record and considering the evidence, the Board finds the appellant has not satisfied this burden and a reduction is not warranted.

The appellant claims the subject's land assessment should be reduced because approximately 60% of the land is located in a low lying wetland area or to the east of the wetland area and inaccessible or unusable. The Board finds this argument unpersuasive. The Board further finds the appellant failed to provide any evidence to show how the subject's market value was negatively impacted by the wetland problem. In addition, the appellant provided no substantive evidence such as correspondence from the Army Corp. of Engineers showing what percentage and location of the subject's land is considered wetland area and unbuildable. In fact, the subject parcel currently contains an improvement. For these reasons, the Board finds the appellant's argument is without merit.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was overvalued by a preponderance of the evidence and a reduction in the subject's assessment 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.

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: December 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.