



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

APPELLANT: Joseph R. Rospapa
DOCKET NO.: 06-24983.001-R-1
PARCEL NO.: 18-33-405-033-0000

The parties of record before the Property Tax Appeal Board are Joseph R. Rospapa, the appellant, by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$6,879
IMPR.: \$38,431
TOTAL: \$45,310**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a class 2-34 multi-level dwelling of frame and masonry construction containing 2,920 square feet of living area. The dwelling is 16 years old. Features of the home include a partial, finished basement, central air conditioning, a fireplace and a 2-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as class 2-34 multi-level masonry or frame and masonry dwellings that range in age from 14 to 44 years old. The comparable dwellings range in size from 1,218 to 1,296 square feet of living area¹. All comparables feature full or partial, finished basements. Two have central air conditioning and one has a fireplace². All three have 1 or 2-car garages. The comparables have improvement assessments of \$8.20 or \$10.25 per square foot of living area. The subject's improvement assessment is \$13.16 per square foot of living area. Based on this

¹ The appellant provided property details sheets from the assessor's office that indicated comparable #1 had 1,296 square feet of living area, comparable #2 had 1,240, and comparable #3 had 1,218 square feet of living area. However, the appellant doubled each of these numbers in their grid analysis.

² The appellant lists comparable #2 as having 2 fireplaces, but the property details sheet lists only 1.

evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of class 2-34 multi-level frame and masonry dwellings that range in age from 14 to 20 years old. The dwellings range in size from 1,618 to 2,070 square feet of living area. All comparables feature partial, finished basements, central air conditioning and fireplaces. Two have 2 or 2½-car garages. These properties have improvement assessments ranging from \$14.46 to \$18.52 per square foot of living area. Based on this evidence, 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. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds none of the comparables submitted by either party closely matched the subject in size. Nevertheless, the three comparables most similar in size to the subject were those submitted by the board of review. These three comparables closely matched the subject in style, exterior construction, age and features. They had improvement assessments ranging from \$14.46 to \$18.52 per square foot of living area. The subject's improvement assessment of \$13.16 per square foot of living area is below this range. Given the relatively poor comparables submitted by both parties, the Board finds the appellant did not demonstrate with clear and convincing evidence the subject was inequitably assessed 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

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: April 22, 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.