



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

APPELLANT: Josephine Silvo  
DOCKET NO.: 06-25123.001-R-1  
PARCEL NO.: 18-03-319-028-0000

The parties of record before the Property Tax Appeal Board are Josephine Silvo, the appellant(s), by attorney Judith M. Kerr in La Grange, 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:** \$2,393  
**IMPR.:** \$0  
**TOTAL:** \$2,393

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,150 square foot parcel of land once improved with a single-family dwelling. The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant asserted that the subject's improvement was demolished in December 2005 and that no improvement existed during the 2006 lien year. To support this, the appellant submitted a copy of a demolition affidavit from the owner's son indicating the subject improvement's demolition was complete by February 2006, a copy of a demolition permit issued by Cook County for the subject's improvement, a copy of an estimate for demolition from a contractor, a copy of a printout for a demolition permit, and a copy of an application for a building permit for the demolition from the contractor.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$19,503 and the improvement assessment was \$17,110 or \$11.44 per square foot of living area. The board also submitted a grid analysis listing characteristics and assessment data for three properties suggested as comparable to the subject. These properties are two-story, frame, single-family dwellings. The properties range: in age from 95 to 107 years; in size from 1,562 to 1,662 square feet of living area; and in improvement assessment from \$11.77 to \$12.42 per square foot of living area. As a result of its analysis, the board requested confirmation of the subject's assessment.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is warranted.

In the instant case, the PTAB finds that the appellant submitted sufficient evidence to show that the subject's improvement was demolished on or about the end of 2005 and therefore, no improvement existed during the 2006 lien year. Further, the board of review failed to rebut with documentation the appellant's assertion that the subject's improvement was demolished. Therefore, the PTAB finds that 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 M. Louie*

Member

*Shawn P. 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.