



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

APPELLANT: William Rasulo
DOCKET NO.: 06-25455.001-R-1
PARCEL NO.: 18-05-105-010-0000

The parties of record before the Property Tax Appeal Board are William Rasulo, the appellant(s), by attorney Michael E. Crane, of Crane & Norcross of 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: \$ 8,064
IMPR.: \$ 55,329
TOTAL: \$ 63,393

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 66-year-old, two-story style single-family dwelling of masonry construction containing 2,664 square feet of living area. Amenities include two and one-half baths, a partial unfinished basement, central air conditioning, two fireplaces and a two-car garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing six suggested comparable properties located in the same coded

assessment neighborhood as the subject. These properties consist of two-story style single-family dwellings of frame, masonry, stucco or frame and masonry construction ranging from 65 to 81 years old. The comparables range in size from 2,294 to 4,345 square feet of living area with amenities such as from one to three full baths, fireplaces and garages; two have partial basements, four have central air conditioning and five have additional half baths. These improvements have assessments ranging from \$11.44 to \$19.62 per square foot of living area. A copy the subject's 2006 board of review final decision was also included. Based on this 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 improvement assessment of \$55,329, or \$20.77 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of two-story style single-family dwellings of masonry construction ranging from 64 to 79 years old. The comparables range in size from 2,471 to 2,608 square feet of living area and have improvement assessments ranging from \$21.51 to \$21.61 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 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 failed to overcome this burden.

The Board finds that the parties submitted nine properties as comparable to the subject. The Board finds that the board of review's comparables and the appellant's comparables numbered

two, three and four are the most similar in size and age to the subject in the record. The Board places the most weight on these comparables; however three of these comparables are inferior in amenities when compared to the subject. These properties have improvement assessments ranging from \$18.81 to \$21.61 per square foot of living area. The subject's per square foot improvement assessment of \$20.77 falls within the range established by these properties. Further, the Board finds the subject's per square foot improvement assessment is lower than three of the properties found the most similar. The Board finds the remaining properties less similar in size, age and/or amenities. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

Lbs/09

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

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 23, 2009

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.