



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

APPELLANT: Silvia Maino
DOCKET NO.: 06-25592.001-R-1
PARCEL NO.: 18-18-401-083-0000

The parties of record before the Property Tax Appeal Board are Silvia Maino, the appellant, by attorney Edward Larkin, of Larkin & Larkin of Park Ridge; 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: \$ 13,836
IMPR.: \$ 53,625
TOTAL: \$ 67,461

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 3,175 square feet of living area. The dwelling is four years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace and a three-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted a uniformity analysis on three comparables and the subject. The analysis included the size, class, assessor's neighborhood code and a market value per square foot of improvement for the properties. The exterior construction, age and features of the properties were not included in the analysis. In addition, the appellant submitted data evidencing the subject's total assessment was reduced in 2007 from \$72,103 to \$67,461.

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 four comparable properties consisting of two-story masonry dwellings that are between seven and 27 years old. The dwellings range in size from 3,260 to 3,438 square feet of living area. Each of the comparables has a full or partial, unfinished

basement, central air conditioning, one or two fireplaces and a garage. These properties have improvement assessments ranging from \$16.89 to \$17.81 per square foot of living area. The subject property has an improvement assessment of \$18.35 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted that all four of the board of review's comparables are assessed lower than the subject.

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 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 met this burden.

The Board finds the appellant's comparables received reduced weight in its analysis due to the fact that pertinent information was not provided on the properties. The board of review submitted complete descriptions on four comparables. Each of these comparables was assessed less than the subject on a per square foot basis. Comparable three was most similar to the subject in age. This comparable was also similar to the subject in other features and had an improvement assessment of \$16.89 per square foot. The subject property had an improvement assessment of \$18.35 per square foot and is above the assessment of the most similar comparable. After considering adjustments and the differences in the board of review's comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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 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: April 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.