FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Charles & Valerie Maniscalco
DOCKET NO.: 06-25733.001-R-1
PARCEL NO.: 05-08-400-024-0000

The parties of record before the Property Tax Appeal Board are Charles & Valerie Maniscalco, the appellants, by attorney Howard W. Melton, of Howard W. Melton and Associates in Chicago; 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:	$43,804
IMPR.:	$136,860
TOTAL:	$180,664

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-story dwelling of stucco construction containing 4,562 square feet of living area. The dwelling is 8 years old. Features of the home include a full, unfinished basement, central air conditioning, 2 fireplaces and a 2-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as 2-story masonry or frame and masonry dwellings that range in age from 7 to 46 years old. The comparable dwellings range in size from 4,529 to 5,910 square feet of living area. Three of the comparables feature full or partial basements, one of which is finished, and one comparable is on a slab foundation. All comparables feature central air conditioning, fireplaces, and 2½, 3, or 3½-car garages. The comparables have improvement assessments ranging from $19.00 to $28.64 per square foot of living area. The subject's improvement assessment is $40.60 per square foot of living area. 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 assessment of $229,000 was disclosed. The board of review did not present any descriptions or assessment information on any comparable properties but did disclose that the subject property was purchased in April 2003 for $2,290,000. 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 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 submitted descriptions and assessment information on four comparables, although they were different from the subject in exterior construction, age, and features. These comparables had improvement assessments that ranged from $19.00 to $28.64 per square foot of living area. The subject's improvement assessment of $40.60 per square foot of living area is above this range. Although the board of review's evidence indicates the subject sold in April 2003 for $2,290,000, it submitted no evidence to refute the appellant's lack of uniformity argument. Based on this record the Board finds the appellant demonstrated a lack of uniformity by clear and convincing evidence and an assessment reduction is accordingly 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.

Chairman

Member

Member

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 3, 2010

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.