



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

APPELLANT: Mark Rizzo
DOCKET NO.: 06-25887.001-R-1 through 06-25887.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Rizzo, 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 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-25887.001-R-1	14-28-115-021-0000	14,619	49,001	\$63,620
06-25887.002-R-1	14-28-115-051-0000	3,677	0	\$3,677
06-25887.003-R-1	14-28-115-052-0000	25	0	\$25

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property, parcel number 14-28-115-021-0000, is improved with a two-story multi-family dwelling of frame and masonry construction containing 2,200 square feet of living area. The dwelling is 113 years old. Features of the home include a full, unfinished basement. Parcel number 14-28-115-051-0000 consists of a vacant parcel containing 566 square feet and parcel number 14-28-115-052-0000 consists of a vacant parcel containing four square feet of land.

The appellant's appeal is based on unequal treatment in the assessment process with respect to the subject improvement. Evidence was not submitted on the subject's land assessments. The appellant submitted information on three comparable properties located in the same tax block as the subject. One is located on the same street as the subject. They are described as two or three-story frame or masonry dwellings that are between 81 and 118 years old. The comparable dwellings range in size from 2,847 to 3,657 square feet of living area. The comparables have full basements, one of which is finished, and one has central air conditioning. The comparables have improvement assessments ranging from \$18.19 to \$18.97 per square foot of living area. The subject's improvement assessment is \$22.27 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 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story frame and masonry dwellings that are between 118 and 126 years old. The dwellings range in size from 2,016 to 2,286 square feet of living area. Two of the comparables have a full basement, one of which is finished, and each has a two-car garage. These properties have improvement assessments ranging from \$22.78 to \$23.32 per square foot of living area. Each has the same neighborhood code as the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted differences between the subject and the comparables submitted by the board of review with respect to location.

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 the appellant's comparables were substantially larger than the subject. They also differed from the subject in exterior construction. As a result, these comparables received reduced weight in the Board's analysis. The board of review's comparables were similar to the subject in location, exterior construction, design, age and size. Due to their similarities with the subject these comparables received the most weight in the Board's analysis. They had improvement assessments ranging from \$22.78 to \$23.32 per square foot. The subject's improvement assessment of \$22.27 per square foot of living area is below the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted. The Board also finds that a reduction in the subject's land parcels is not warranted. There was no evidence submitted by the appellant to show their assessments were incorrect.

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 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.