



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

APPELLANT: Rocco Mininni  
DOCKET NO.: 06-26157.001-R-1  
PARCEL NO.: 15-27-102-049-0000

The parties of record before the Property Tax Appeal Board are Rocco Mininni, the appellant, by attorney Donald L. Schramm, of Rieff Schramm & Kanter 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:** \$3,888  
**IMPR.:** \$43,931  
**TOTAL:** \$47,819

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story multi-family dwelling of masonry construction containing 3,940 square feet of living area. The dwelling is 45 years old and contains six apartment units. Features include a full, finished basement and a two-car detached garage. The property is located in North Riverside, Proviso Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant through legal counsel submitted information on seven comparable properties described as four, two-story and three, three-story frame or masonry multi-family dwellings that range in age from 38 to 45 years old. Each comparable has three to six apartment units. The comparables range in size from 3,534 to 6,015 square feet of living area. Four comparables have full or partial basements, two of which have apartments and one of which has a recreation room. One comparable has central air conditioning and none of the comparables have garages. The comparables have improvement assessments ranging from \$9.65 to \$11.15 per square foot of living area. The subject's improvement assessment is \$12.13 per square foot of living area. Based on this evidence, the

appellant requested a reduction in the subject's improvement assessment to \$40,740 or \$10.34 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." None of the data was responsive to this appeal for a property at 2250 S. 17<sup>th</sup> Avenue in Proviso Township. All of the data submitted by the board of review concerned a property in Lake Township known as 11307 S. Kedzie. 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 on this limited record.

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). 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 met this burden.

The appellant submitted a total of seven suggested comparable properties to support the contention of lack of uniformity in the improvement assessment. The Property Tax Appeal Board has given less weight to appellant's comparables #1, #3, and #6 due to their concrete slab foundations as compared to the subject's full finished basement. The Board has also given less weight to appellant's comparable #2 due to its three-story design and substantially larger dwelling size as compared to the subject. Therefore, the Board finds the remaining three comparables submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$10.33 to \$11.15 per square foot of living area. The subject's improvement assessment of \$12.13 per square foot of living area is above 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 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

*Shawn P. Lerbis*

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: 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.