



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

APPELLANT: Richard Petracca
DOCKET NO.: 06-31080.001-R-1
PARCEL NO.: 17-07-209-009-0000

The parties of record before the Property Tax Appeal Board are Richard Petracca, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C., Rolling Meadows; 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: \$9,523
IMPR.: \$74,232
TOTAL: \$83,755

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of masonry construction that contains 2,467 square feet of living area. Features of the property include central air conditioning, a full basement with a recreation room and a two-car detached garage. The dwelling is approximately one-year old. The property is located in Chicago, West Chicago Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant presented descriptions and assessment information on sixteen comparables improved with two-story dwellings of masonry construction that range in size from 2,320 to 2,638 square feet of living area. The dwellings range in age from 1 to 7 years old. Each comparable has a full basement, ten of which have a recreation room and each comparable has central air conditioning. Eleven comparables have one or two fireplaces and eleven comparables have either a 2 or 2.5-car detached garage. Their improvement assessments ranged from \$44,088 to \$82,179 or from \$17.63 to \$34.47 per square foot of living area. Based on this evidence the appellant requested the subject's

improvement assessment be reduced to \$43,493 or \$17.63 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$108,933 was disclosed. The subject has an improvement assessment of \$99,410 or \$40.30 per square foot of living area. In support of the assessment the board of review provided descriptions and assessment information on four comparables described as being improved with two-story dwellings of masonry construction that ranged in size from 2,391 to 2,612 square feet of living area. Each dwelling was approximately one year old. Features of each of the homes include full basements with recreation rooms and central air conditioning. Three comparables have one or two fireplaces and two-car garages. The board of review indicated these properties had improvement assessments ranging from \$16,542 to \$121,205 or from \$6.92 to \$50.50 per square foot of living area.¹ 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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity with respect to the 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 assessments 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 a reduction is warranted.

The Board finds the appellant submitted information on sixteen comparables that were relatively similar to the subject in age, style, construction and features. Each of these comparables had an improvement assessment below that of the subject property. By comparison, the board of review submitted information on four comparables with only one having an improvement assessment greater than the subject's improvement assessment. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject improvement was being inequitably assessed and a reduction in the assessment is justified.

¹ The record indicates board of review comparables #2 through #4 had prorated improvement assessments in 2006. These three comparables had 2007 improvement assessments of \$50.50, \$34.92 and \$50.50 per square foot of living area, respectively.

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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. 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: September 23, 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.