



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

APPELLANT: Mark Suppa
DOCKET NO.: 06-31100.001-R-1
PARCEL NO.: 17-33-211-001-0000

The parties of record before the Property Tax Appeal Board are Mark Suppa, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C. in Rolling Meadows; 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:

LAND: \$ 6,374
IMPR.: \$ 33,625
TOTAL: \$ 39,999

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Building #1 is a two-story single-family dwelling of frame and masonry construction containing 2,614 square feet of living area. The building is 115 years old, and it has a full, unfinished basement, central air conditioning, and a two-car garage. Building #2 is a two-story multi-family dwelling of masonry construction containing 1,344 square feet of living area. The building is 118 years old, and its features include two apartment units and a slab foundation.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal on building #1. Equity data was not submitted on building #2. The appellant submitted information on eight comparable properties described as two-story frame, masonry, or frame and masonry dwellings that range from 79 to 123 years old. The comparable dwellings range in size from 2,300 to 2,858 square feet of living area. These properties have improvement assessments ranging from \$9.05 to \$11.84 per square foot of living area. The appellant claims that building #1's improvement assessment is \$33,625 or \$12.86 per square foot of living area, but that is based on using the combined 2006 improvement assessment for both buildings. Based on this

evidence, the appellant requested a reduction in the subject's improvement assessment for building #1.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$39,999 was disclosed. The subject's assessment reflects a market value of \$395,247 using the 2006 three year average median level of assessments for class 2 property of 10.12% as determined by the Illinois Department of Revenue. The board of review presented descriptions and assessment information on three comparable properties for building #1. Equity data was not submitted for building #2. The comparable numbered two by the board of review is the same property as the appellant's comparable numbered one, and the comparable numbered three by the board of review is the same property as the appellant's comparable numbered two. The comparables for building #1 consist of two-story masonry or frame single-family dwellings that range in age from 101 to 118 years old. The dwellings range in size from 2,487 to 2,788 square feet of living area. These properties have improvement assessments ranging from \$9.05 to \$14.18 per square foot of living area.

Based on the 2006 assessment information provided by the board of review, building #1 has an improvement assessment of \$19,206 or \$7.35 per square foot of living area, and building #2 has an improvement assessment of \$14,419 or \$10.73 per square foot of living area. As part of its evidence, the board of review disclosed that the subject property sold for \$400,000 in November 2005. 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 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.

Both parties presented assessment data on a total of nine equity comparables for building #1. Two of the comparables used by the appellant for building #1 were also used as comparables by the board of review. The Board finds that all of the comparables submitted for building #1 were generally similar in age, size, style, and exterior construction. These comparables had improvement assessments that ranged from \$9.05 to \$14.18 per square foot of living area. Building #1's improvement assessment of \$7.35 per square foot of living area falls below the range established by these comparables. After considering adjustments and the differences in both parties' comparables when compared to

Docket No: 06-31100.001-R-1

the subject, the Board finds that building #1's improvement assessment is equitable and a reduction in its assessment is not 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 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 22, 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.