



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

APPELLANT: Anthony Pesavento
DOCKET NO.: 07-20417.001-R-1
PARCEL NO.: 15-01-417-006-0000

The parties of record before the Property Tax Appeal Board are Anthony Pesavento, the appellant(s); 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: \$ 12,032
IMPR.: \$ 90,700
TOTAL: \$ 102,732

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,400 square foot parcel improved with a one-year-old, two-story style single-family dwelling of masonry construction. The subject improvement features four and one-half baths, a full finished basement, central air conditioning, a fireplace and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In addition, the appellant contends that the subject dwelling contains 3,888 square feet of interior living area, while the board of review's documents suggest the subject contains 4,314 square feet of living area.

In support of the inequity argument, the appellant offered a spreadsheet detailing nine suggested comparable properties located in the same coded assessment neighborhood within ten blocks of the subject. These properties consist of two-story

style single-family dwellings of masonry construction ranging from one to fifty-four years old. The comparables range in size from 3,920 to 4,611 square feet of living area and have improvement assessments ranging from \$18.24 to \$22.70 per square foot of living area. The comparables' parcels range in size from 9,805 to 18,100 square feet of land area with per square foot land assessments ranging from \$1.20 to \$1.32.

In support of the contention the subject's improvement is incorrectly assessed utilizing 4,314 square feet of living area, the appellant proffered copies of architectural drawings, dated July 2005, and a plat of survey, dated May 2006, for the subject. A copy of the subject's 2007 board of review final decision was also included. 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 total assessment of \$143,500 was disclosed. The subject's total assessment reflects a land assessment of \$15,416 or \$1.64 per square foot of land area: and an improvement assessment of \$128,084, or \$29.69 per square foot of living area based on 4,314 square feet. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing the subject. The board's evidence also indicates the subject sold in June 2006 for a price of \$1,435,000. Based on this evidence, the board of review requested confirmation of the subject property'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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 overcome this burden.

The first issue before the Property Tax Appeal Board is the correct square footage of the subject's improvement. Customary assessment procedure to establish the square feet of living area requires multiplication of the measurements of outside length times outside width thus determining basic living square footage. Multi-story structures are then multiplied by number of stories/floors. After a careful review of the subject's architectural drawings, dated July 2005, and plat of survey, dated May 2006; and utilizing the outside measurements of the subject improvement, the Board finds that the subject contains approximately 3,975 square feet of living area.

Turning to the appellant's contention of unequal treatment in the assessment process, the Property Tax Appeal Board finds that the appellant submitted nine properties as comparable to the subject. With regard to the subject's land assessment, the Board finds that the comparables in the record are assessed in a range from \$1.20 to \$1.32 per square foot of land area. The Board finds that subject's land assessment of \$1.64 is above the range established by the comparables in the record. Therefore, the Board finds that a reduction in the subject's land assessment is warranted.

Next, the Board finds that the appellant's comparables numbered six through nine are not comparable to the subject in age or location. These properties range from 45 to 53 years older than the subject and are located from six to ten blocks from the subject. The Board accords these properties little weight.

The Board finds that the appellant's comparables one through five the most similar in construction type, location, and amenities when compared to the subject. These properties have improvement assessments ranging from \$20.60 to \$22.70 per square foot of living area. However, the most similar improvements are slightly superior in size and/or slightly inferior in age when compared to the subject. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. After considering adjustments and the differences in the appellant's suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment should be slightly above the range established by these comparables.

As a result of this analysis, the Property Tax Appeal Board also finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

Lbs/09

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 Morris

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 23, 2009

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.