



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

APPELLANT: Vito A. Garofalo  
DOCKET NO.: 07-20891.001-R-1  
PARCEL NO.: 09-21-302-062-0000

The parties of record before the Property Tax Appeal Board are Vito A. Garofalo, the appellant(s); 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:** \$ 7,946  
**IMPR.:** \$ 33,518  
**TOTAL:** \$ 41,464

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 7,875 square foot parcel of land improved with a multi-level, frame and masonry, single-family dwelling containing 1,600 square feet of living area, one and one-half bath, a fireplace, and partial, finished basement. The appellant argued that the fair market value of the subject is not accurately reflected in its assessed value as the basis of this appeal.

In support of the argument, the appellant submitted a letter arguing that the subject property is located in a floodway. He further asserts that if the improvement were to be destroyed, he would not be allowed to rebuild. In addition, he argues that the increase in costs for flood insurance and flood safeguards are not incurred by properties outside the floodway. Mr. Garofalo included a copy of a letter from the City of Des Plaines indicating the subject was located in an AE floodplain and a copy of a letter from a real estate agent asserting that because the subject is located in a floodway, the value is less than similar

comparable properties and it would take longer to sell the subject.

The appellant also asserts that property values have been decreasing in the subject's area and included copies of newspaper articles to support this. He argues that the percentage of increase over his last assessment is too high and does not reflect the market.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$41,464. This assessment results in a market value of \$414,801 using the Illinois Department of Revenue's 2007 three year median level of assessment of 10.04% for Cook County Class 2 property. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood with two properties located on the subject's street. The properties are described as multi-level, frame and masonry, single-family dwellings with between one and one-half and two and one-half baths, a partial, finished basement, a fireplace for three properties, and, for two properties, air conditioning. The properties range: in age from 40 to 42 years; in size from 1,486 to 1,601 square feet of living area; and in improvement assessment from \$22.37 to \$23.32 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. *Property Tax Appeal Board Rule* 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Property Tax Appeal Board Rule* 1910.65(c). After an analysis of the assessment data, the PTAB finds the appellant has not met this burden.

As to the argument that the subject property is devalued due to the subject's location on a floodway, the PTAB finds that appellant failed to establish the value lost by this. The appellant did not submit any evidence as to the value of the subject property other than a letter from a real estate agent asserting that the property would sell for less than comparable properties. The board of review's comparables, which the PTAB finds similar to the subject, are all assessed above the subject property. The subject's current assessment supports the appellant's argument.

Although the appellant submitted several articles indicating that market values have declined in the lien year in question, the appellant failed to submit any market evidence as to the subject such as an appraisal, a recent sale of the subject, or recent sales of comparable properties.

As to the percentage argument, the PTAB finds that the appellant's argument that the subject's assessment increased by an unrealistically large percentage is unpersuasive. Again, the appellant failed to present any market data to show the value of the subject. The mere contention that the assessment changed from one year to the next at a high rate does not demonstrate that the property is overvalued. Therefore, the PTAB finds the appellant failed to meet the burden of proof and a reduction 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: February 18, 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.