



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

APPELLANT: Juan Berruti
DOCKET NO.: 07-21307.001-R-1 through 07-21307.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Juan Berruti, the appellant(s), by attorney Anastasia M. Pouloupoulos, of Law Office of Anastasia M. Pouloupoulos in Chicago.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-21307.001-R-1	16-31-124-029-0000	4,349	31,904	\$36,253
07-21307.002-R-1	16-31-124-032-0000	1,449	3,544	\$4,993

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,000 square foot parcel of land improved with a four-year old, one-story, masonry, single-family dwelling containing 2,812 square feet of living area, two and one-half baths, air conditioning and a full, unfinished basement. The appellant argued both unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of these arguments, the appellant, via counsel, submitted descriptions and assessment information on a total of three properties suggested as comparable and located within one and one-half miles of the subject. The properties are described as one-story, masonry, single-family dwellings with two and one-half or three and one-half baths, air conditioning, and a full finished basement. The properties range: in age from one to 58 years; in size from 2,747 to 2,930 square feet of living area; and in improvement assessments from \$8.29 to \$8.66 per square foot of living area. The land sizes range from 4,838 to 8,512

square feet and land assessments of \$1.20 per square foot. The appellant's documentation indicates comparable #3 does not have an assessment for 2007 as the property is new and no assessment existed for the property prior to 2008. Comparable #3 sold in July 2007 for \$240,000 or \$81.91 per square foot of living area.

The appellant's evidence also indicates the subject sold in August 2004 for \$398,000. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessment.

The board of review failed to submitted "Board of Review-Notes on Appeal" or any other evidence and was defaulted on October 8, 2010. The subject's total assessment is \$41,246 with an improvement assessment of \$35,448 or \$12.60 per square foot of living area and land assessment of \$1.16 per square foot. This total assessment reflects a market value of \$410,817 using the Illinois Department of Revenue's 2007 three year median level of assessment of 10.04% for Cook County Class 2 property.

At hearing, the appellant's attorney argued that one sale was provided to show the subject was overvalued. She asserted that the sale of the subject in 2004 is not reflective of the market in 2007 and does not have any bearing on the appeal. The attorney acknowledged that comparable #3 did not have an assessment in 2007. She argued that the comparables have better amenities than the subject, but are similar.

The appellant's attorney clarified that comparables #1 and #2 are submitted for the equity argument and comparable #3 is submitted for the market value argument.

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 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 PTAB finds the appellant has not met this burden.

The PTAB finds the appellant failed to submit sufficient evidence to establish that the subject's improvement is over assessed. The appellant only submitted two comparables in an attempt to show inequity. Moreover, the appellant's attorney admits these comparables have better amenities than the subject; in addition, these comparables are over 44 or 54 years older than the subject. The third comparable submitted by the appellant was not assessed during the 2007 lien year because it is new construction.

As to the land, the PTAB finds again, that the appellant only submitted two comparables in an attempt to establish inequity. The PTAB finds that two comparables fail to establish that a pattern of inequity exists. Moreover, the PTAB finds the subject's land assessment is below the land assessment for these two properties. Therefore, the PTAB finds that the appellant failed to establish by clear and convincing evidence that the subject was over assessed and a reduction based on equity is not warranted.

The appellant then argued overvaluation. When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). 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. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction based on market value is not warranted.

The PTAB finds the appellant failed to submit sufficient evidence to establish that the subject property was overvalued. The appellant submitted only one comparable which does not establish the market. In addition, the appellant's documentation lists a sale for the subject in August 2004 for \$398,000. The appellant's attorney at hearing asserted that this sale is not reflective of the 2007 market. The PTAB finds that the appellant failed to submit any evidence of the arm's length nature of the sale that would contradict the attorney's argument. Therefore, the PTAB gives no weight to the sale of the subject. The PTAB finds that the appellant failed to meet the burden of establishing that the subject property is overvalued and a reduction based on market value 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.



Chairman



Member



Member



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: April 20, 2012



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.