



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

APPELLANT: Maureen Volini  
DOCKET NO.: 07-21309.001-R-1  
PARCEL NO.: 14-05-127-014-0000

The parties of record before the Property Tax Appeal Board are Maureen Volini, 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:** \$ 13,088  
**IMPR.:** \$ 49,356  
**TOTAL:** \$ 62,444

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 90-year-old, one and one-half story, single-family dwelling of masonry construction located in Lake View Township, Cook County. Features of the residence include one and one-half bathroom, central air-conditioning, a full-finished basement, a fireplace and a one-car detached garage. The appellant argued that the subject dwelling contains 2,200 square feet of living area but failed to provide any substantive evidence in support of this claim. The board's documents indicate the subject contains 2,742 square feet of living area.

The appellant submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on two properties suggested as comparable to the subject. Based on the appellant's documents, the two suggested

comparables consist of one and one-half story, 82 or 88-year-old, single-family dwellings of masonry construction located within two blocks of the subject. The improvements contain 2,049 and 2,312 square feet of living area. The comparables contain one and one-half or two and one-half bathrooms, a full-finished or unfinished basement and a one-car detached garage. One comparable has central air-conditioning and one comparable has a fireplace. The improvement assessments are \$14.58 and \$18.45 per square foot of living area, respectively. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$62,444. In support of the assessment, the board of review submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with one and one-half story, single-family dwellings of frame, stucco or masonry construction located within one-quarter mile of the subject. The improvements range in size from 1,880 to 2,814 square feet of living area and range in age from 88 to 103 years. The comparables contain one and one-half or two full bathrooms and a full-finished or unfinished basement. One comparable has central air-conditioning, one comparable has a fireplace and two comparables contain a two-car detached garage. The improvement assessments range from \$18.45 to \$24.43 per square foot of living area. The appellant's comparable two and the board of review's comparable one are the same property. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the following: that the subject property has a cathedral ceiling in the living room and only one-half of the attic space is livable, the subject only contains three bedrooms and the subject's size is overstated. In addition, the appellant highlighted various differences between the subject and the board of review's suggested comparables. 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 not overcome this burden.

The first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant failed to substantiate the claim that the subject's

square footage is different than the public record presented by the board of review. The appellant failed to provide any substantive evidence in support of this contention. Consequently, the Board finds the subject contains 2,742 square feet of living area. The subject's improvement assessment is \$49,356 or \$18.00 per square foot of living area, based on 2,742 square feet.

Both parties presented assessment data on a total of four equity comparables. The Board finds the appellant's two comparables and the board's comparable two are the most similar properties to the subject in the record. These three properties have improvement assessments ranging from \$14.58 to \$18.45 per square foot of living area. The subject's per square foot improvement assessment of \$18.00, based on 2,742 square feet of living area, falls within the range established by these properties. The board's comparable three is accorded less weight because it differs from the subject in size. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the properties contained in the record and a reduction in the subject's 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 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.