



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

APPELLANT: Domenico Lanera  
DOCKET NO.: 07-21345.001-R-1  
PARCEL NO.: 09-14-402-054-0000

The parties of record before the Property Tax Appeal Board are Domenico Lanera, 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:** \$8,226  
**IMPR.:** \$40,630  
**TOTAL:** \$48,856

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 8,942 square foot parcel of land improved with a 50-year old, two-story, frame and masonry, single-family dwelling containing 2,280 square feet of living area, two baths and a full, finished 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 the equity argument, the appellant submitted a letter arguing that the subject's assessment increased over 45% from the previous year. In addition, the appellant presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame and masonry, single-family dwellings with between two and three and one-half baths, and, for three properties, a fireplace. Information on other amenities was not provided. The properties range: in age from 39 to 55 years; in size from 2,231

to 3,514 square feet of living area; and in improvement assessments from \$11.49 to \$17.42 per square foot of living area.

In support of the market value argument, the appellant submitted a multi-page presentation. The presentation includes: colored photographs of the subject and suggested comparables; a grid listing the properties characteristics and assessment information; a grid computing a requested assessment for the subject base on the suggested comparables' assessment; a construction pricing analysis with a cost analysis and breakdown; a depreciation adjustment grid; a summary of the arguments; and a summary of additional considerations. 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 improvement assessment of \$40,630 or \$17.82 per square foot of living area was disclosed. 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. The properties are described as two-story, frame and masonry, single-family dwellings with between two and one-half and three baths, air conditioning, and a partial or full basement with three finished. The properties range: in age from 48 to 51 years; in size from 2,305 to 2,430 square feet of living area; and in improvement assessment from \$18.56 to \$20.42 per square foot of living area. 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 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 parties submitted a total of eight properties suggested as comparable to the subject. The PTAB finds the appellant's comparable #1 and the board of review's comparables most similar to the subject in size, age, construction, and design. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are frame and masonry, two-story, single-family dwellings located within the subject's neighborhood. The properties range: in age from 48 to 55 years; in size from 2,231 to 2,430 square feet of living area; and in improvement assessment from \$11.49 to \$20.42 per square foot of living area. In comparison, the subject's improvement

assessment of \$17.72 per square foot of living area is within the range of these comparables. The remaining comparable was given less weight due to disparities 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 and a reduction in the subject's assessment is not warranted.

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, 331Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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 appellant presented an analysis of the subject property based on a purported cost approach to value. However, the appellant failed to provide any background information on his education or designations in the field of appraisal valuation or assessment. The PTAB gives little weight to this purported analysis due to the absence of that information; without this the PTAB cannot verify the methodology used or the validity of appellant's final estimate of value.

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. 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. In addition, without market data of comparable sales, the PTAB gives no weight to the appellant's argument that the "exceptional market" justifies a lower assessment for the subject.

Therefore, the PTAB finds the appellant has failed to meet the burden of proving by a preponderance of the evidence that the subject is overvalued and, therefore, 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 Morris*

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.