



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

APPELLANT: Elizabeth A. Benedetto  
DOCKET NO.: 07-21378.001-R-1  
PARCEL NO.: 15-11-111-002-0000  
TOWNSHIP: Proviso

The parties of record before the Property Tax Appeal Board are Elizabeth A. Benedetto, 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:** \$ 2,180  
**IMPR.:** \$17,545  
**TOTAL:** \$19,725

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 79-year-old, one-story, single-family dwelling of frame and masonry construction containing 1,512 square feet of living area and located in Proviso Township, Cook County. Features of the residence include one and one-half bathroom, a full-unfinished basement and a one-car detached garage.

The appellant appeared before the Property Tax Appeal Board claiming 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 eight properties suggested as comparable to the subject. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables, a location map and a copy of the board of review's decision. Based on the appellant's documents, the eight suggested comparables consist of one-story or one and one-half story, single-family dwellings of masonry or frame and masonry construction located within approximately one mile of the subject. The improvements range in size from 1,515 to 1,895

square feet of living area and range in age from 77 to 83 years. The comparables contain from one to two and one-half bathrooms and a full-finished or unfinished basement. Six comparables contain a two-car detached garage. The improvement assessments range from \$6.92 to \$11.69 per square foot of living area.

At hearing, the appellant argued that the appellant's comparables are similar to the subject in most respects and should be considered as such by the Property Tax Appeal Board. 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 \$27,340. The subject's improvement assessment is \$25,160 or \$16.64 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on two properties suggested as comparable to the subject. The suggested comparables are improved with one-story, 81 or 87-year-old, single-family dwellings of masonry or frame and masonry construction located within one-quarter mile of the subject. The improvements contain 1,440 and 1,545 square feet of living area. The comparables contain one and one-half or two full bathrooms, a full-finished basement and a two-car garage. One comparable contains a fireplace. The improvement assessments are \$16.64 and \$17.11 per square foot of living area, respectively.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant testified that she is a real estate salesperson and was very familiar with the two suggested comparables that the board of review submitted. The appellant asserted that the board of review submitted two comparable properties as its evidence with an attached post-it note claiming "only comps available". The appellant stated that the board's comparable one is only one block from the subject and was completely remodeled within the past few years with new kitchen, baths, flooring, repair and painting of all walls and ceilings as well as a new furnace, hot water heater and roof. The appellant also stated that the board's comparable two has a full-finished attic as opposed to the County's description of a partial-unfinished attic. In addition, the appellant indicated that the board's two comparables are superior in amenities to the subject in that they have full-finished basements, two-car garages and one has a wood-burning fireplace. The appellant argued that the board's two comparables enjoy quality interiors and superior amenities as compared to the subject.

After hearing the testimony 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 Board finds the appellant's comparables six, seven and eight be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, age, design and location and have improvement assessments ranging from \$11.53 to \$11.69 per square foot of living area. The subject's per square foot improvement assessment of \$16.64 falls above the range established by these properties. The appellant's remaining comparables are accorded less weight because they differ from the subject in improvement size and/or location. The board's two comparables are accorded less weight because they enjoy quality interiors and superior amenities as compared to the subject. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is 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: September 28, 2009



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.