



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

APPELLANT: Steven Belluardo
DOCKET NO.: 07-21550.001-R-1
PARCEL NO.: 05-08-320-015-0000

The parties of record before the Property Tax Appeal Board are Steven Belluardo, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; 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: \$51,068
IMPR: \$263,976
TOTAL: \$315,044**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject is a four-year-old, two-story, masonry dwelling with 4,346 square feet of living area, central air conditioning, four fireplaces, a three-car garage and a partial basement with a recreation area.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis detailing four suggested comparable properties located in the same assessor's assigned neighborhood code as the subject. The two-story, masonry dwellings have full basements, three of which have recreation rooms. All have central air conditioning and two or three fireplaces. Three have two-car garages. They are three to seven years old. Their living areas are 4,017 to 4,321 square feet in size, and they have improvement assessments ranging from \$40.99 to \$43.78 per square foot. The subject property has an improvement assessment of \$60.73 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board

of review also submitted a spreadsheet and property characteristic sheets with information on two comparable properties located in the same assessor's assigned neighborhood code as the subject. The two-story, masonry dwellings have central air conditioning, two or three fireplaces, two-car or three-car garages and full basements with recreation areas. They are one or three years old. They have 4,010 or 4,370 square feet of living area, and their improvement assessments are \$39.08 and \$63.84 per square foot. However, the assessment printout sheets for the comparable with the \$39.08 per-square-foot assessment indicate it had a partial assessment for 2007. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's rebuttal highlighted differences between the subject and the board of review's 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. 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 parties offered assessment data on a total of six equity comparables. The board of review's comparable #2 has only a partial assessment for the 2007 tax year, and the Board gives it little weight in the Board's analysis. The remaining comparables are similar to the subject in most property characteristics. They have improvement assessments that range from \$40.99 to \$63.84 per square foot. The subject's improvement assessment is within that range at \$60.74 per square foot. The board of review's evidence indicates that the subject and the board of review's comparable #1 sold 14 months apart for almost identical prices of \$732.86 and \$732.27 per square foot, respectively. Their assessments are \$60.74 and \$63.84 per square foot, respectively. As stated by the Supreme Court of Illinois in Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1, 544 N.E.2d 762, 136 Ill.Dec. 76 (1989):

[T]he cornerstone of uniformity is the fair cash value of the property in question. . . [U]niformity is achieved only when all property with the same income-earning capacity and fair cash value is assessed at a consistent level.

Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 at 21, 544 N.E.2d 762 at 772. With respect to the subject and the board of review's comparable #1, it is clear they have per-square-foot fair cash values that are very similar and the subject is assessed lower per square foot than is the comparable.

After considering adjustments and differences in both parties' suggested comparables when compared to the subject property and as a result of this analysis, the Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence 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 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: January 21, 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.