



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

APPELLANT: Rudolfo Valente  
DOCKET NO.: 07-21637.001-R-1  
PARCEL NO.: 09-26-405-013-0000

The parties of record before the Property Tax Appeal Board are Rudolfo Valente, the appellant(s), by attorney Julie Realmuto, of McCarthy Duffy of 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: \$ 11,008**  
**IMPR.: \$ 129,139**  
**TOTAL: \$ 140,147**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 3587 square feet of living area. The dwelling is two years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace and a two and one-half-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted basic assessment information on seven properties but provided sufficiently detailed property characteristics information on only four comparable properties. They were described as two-story masonry or frame and masonry dwellings that range in age from 29 to 50 years old. The comparable dwellings range in size from 3436 to 3792 square feet of living area. Features include central air conditioning and fireplaces. Three have full, unfinished basements, and one has a partial basement. The appellant did not include any data concerning garages for the comparables. The comparables have improvement assessments ranging from \$25.62

to \$25.97 per square foot of living area. The subject's improvement assessment is \$36.00 per square foot of living area. 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 final assessment was disclosed. The board of review did not present any descriptions or assessment information on comparable properties to refute the appellant's equity argument. The board of review indicated the subject sold in May of 2006 for \$1,400,000. 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 Board further finds a reduction in the subject's assessment is not warranted.

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 Board finds the appellant has not met this burden.

The Board finds the appellant's comparables should be given little weight in the Board's analysis because comparable #1 is 48 years older than the two-year-old subject and comparables #2, #3 and #4 are 27 to 36 years older than the subject and are of a different exterior construction. The Board finds the comparables submitted by the appellant are not sufficiently similar to the subject to establish the subject is inequitably assessed by clear and convincing evidence.

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. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Harold H. Lewis*

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.