



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

APPELLANT: Blaine Sandona
DOCKET NO.: 07-21650.001-R-1
PARCEL NO.: 09-20-303-015-0000

The parties of record before the Property Tax Appeal Board are Blaine Sandona, 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: \$28,120
IMPR.: \$811
TOTAL: \$28,931**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half-story building of frame construction containing 810 square feet of living area. The building is 54 years old. Features of the property include a full, unfinished basement.

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 one-story frame or frame and masonry dwellings that range in age from 55 to 88 years old. The comparable dwellings range in size from 959 to 999 square feet of living area. Two have full, unfinished basements, and one has central air conditioning. The comparables have improvement assessments ranging from \$14.19 to \$19.32 per square foot of living area. The appellant indicated the subject's improvement assessment is \$25.21 per square foot of living area based on a land assessment of \$8,509, an improvement assessment of \$20,423 and a total assessment of

\$28,932. 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 evidence of any comparable properties to refute the appellant's equity evidence. The board of review did present a property characteristics printout sheet and an assessor values summary sheet containing information about the subject. Those sheets indicated the subject is a commercial property with the classification 5-92. The photo of the subject submitted as a part of the evidence filed by both parties shows what may be a commercial sign in front of the building as well as a paved parking area in front of the building. The board of review indicated the subject has a land assessment of \$28,120, an improvement assessment of \$811 and a total assessment of \$28,931. 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 parties essentially agreed on the current total assessment of the subject. The appellant's grid sheet indicated it is \$28,932, while the board of review indicated it is \$28,931. The decision of the board of review dated 05/19/2008 and filed as a part of the appellant's evidence supports the board of review's \$28,931 figure, and the Board finds that is the current total assessment. The 05/19/2008 decision does not divide the total assessment between land and improvement. The Board finds the best evidence in the record of the division of the total assessment is found in the property characteristic printout sheet and in the assessor values summary sheet filed as a part of the board of review's evidence. The Board further finds that

the current assessment is \$28,120 for land and \$811 for improvement.

The Board finds the comparables submitted by the appellant should be given little weight because the first two were much older than the subject, the last two were of a different exterior construction than the subject, and all were of a different design than the subject. The Board finds the appellant's comparables were not sufficiently similar to the subject to demonstrate the assessment of the subject is inequitable by clear and convincing evidence. Also, the Board notes that the current improvement assessment of \$811 is an assessment of just \$1.00 per square foot, which is far below the per-square-foot assessments of all of the appellant's comparables.

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.