



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

APPELLANT: Daniel Galante
DOCKET NO.: 07-22584.001-R-1
PARCEL NO.: 14-19-421-013-0000

The parties of record before the Property Tax Appeal Board are Daniel Galante, the appellant, by attorney Thomas J. Thorson in Oak Park, 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: \$11,846
IMPR.: \$72,428
TOTAL: \$84,274

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 103 year old, 3,960 square foot, three-story, frame, multifamily dwelling. There is a basement apartment. The dwelling is situated on a 3,000 square foot lot.

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 claim, the appellant submitted information on four suggested comparable properties located on the subject property's street. They consist of two or three-story masonry or frame multifamily dwellings that range in age from 108 to 123 years old and range in size from 3,159 to 4,725 square feet of living area. Features include a garage and an unfinished basement. The comparables have improvement assessments that range from \$45,378 to \$62,115 or from \$12.06 to \$18.29 per square foot of living area. The subject's improvement assessment is \$99,660 or \$25.17 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 of \$111,506 was disclosed. The board of review did not present any comparables. The board submitted an assessor's print out that indicates the

subject sold in October 2003 for \$1,210,000. The board of review also submitted a property record card that indicates there were two homestead improvement exemptions on the property. The permits began in 2004 and 2005. The improvement's assessed value with the homestead improvement exemption applied is \$99,660 or \$25.17 per square foot of living area. In support of the subject's assessment, the board of review presented the property characteristic printout for the subject as well as the documentation the appellant presented at the board level hearing. 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 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 met this burden.

The appellant submitted four suggested comparables for the Board's consideration. The Board finds appellant's comparables #1, #2 and #3 to be the most similar to the subject in size. These comparables had improvement assessments that ranged from \$14.36 to \$18.29 per square foot of living area. Because the subject has a homestead improvement exemption, the increased value due to the rebuild is not to be included in establishing the assessed value of the improvement for four years after the date the rebuild was complete. 35 ILCS 200/15-180. Therefore, the subject's improvement assessment with the exemption applied of \$25.17 per square foot of living area is above the range of the comparables. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

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: October 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.