FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Danielle DiMucci
DOCKET NO.: 07-22656.001-R-1
PARCEL NO.: 05-28-219-014-0000

The parties of record before the Property Tax Appeal Board are Danielle DiMucci, the appellant(s), by attorney Robert M. Sarnoff, of Sarnoff & Baccash in Chicago; 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:	$ 48,509
IMPR.:	$258,060
TOTAL:	$306,569

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains 17,325 square feet of land, and is improved with two improvements. Improvement #1 is a two year old, two-story, frame and masonry dwelling containing 5,176 square feet of living area. Improvement #1 includes four full and two one-half baths, a three-car garage, two fireplaces, air conditioning, and a full unfinished basement. Improvement #2 is a two year old, two-story, frame and masonry dwelling containing 401 square feet of living area. Improvement #2 includes air conditioning. The appellant argued, via counsel, that there was unequal treatment in the assessment process.

In support of the equity argument, with regard to Improvement #1, the appellant submitted information on seven comparable properties described as two-story, frame, masonry, or frame and masonry dwellings, which range in age from 7 to 114 years old, and in size from 5,068 to 5,747 square feet of living area. The comparables have from three and one-half to five and one-half baths, and from two to four fireplaces. Six of the comparable properties have a full unfinished basement, while one has a partial unfinished basement. Additionally, six of the properties have either a two-car or three-car garage, and four of the dwellings have air conditioning. The comparables have improvement assessments ranging from $36.37 to $45.52 per square

foot of living area. Based on this evidence, counsel requested a reduction in Improvement #1's improvement assessment. Counsel did not submit any evidence regarding Improvement #2.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of $310,762 was disclosed. With regard to Improvement #1, the board of review submitted descriptions and assessment information on two comparable properties described as 79 to 88 year old, two-story, masonry dwellings, that contain from 5,092 to 5,747 square feet of living area. The dwellings have from four and one-half to five and one-half baths, from three to four fireplaces, and either a two-car or a three-car garage. The properties both have a full unfinished basement. One of the comparables also has air conditioning. These dwellings have improvement assessments ranging from $45.52 to $47.54 per square foot of living space. Based on this evidence, the board of review requested confirmation of Improvement #1's assessment. The board of review did not submit any evidence regarding Improvement #2.

The appellant's pleadings state that the improvement assessment for Improvement #1 is $262,253, or $50.67 per square foot of living area. However, the board of review's evidence states that Improvement #1's improvement assessment is $237,113, or $45.81 per square foot of living area. The board of review also submitted evidence stating that Improvement #2's improvement assessment was $25,140, or $62.69 per square foot of living area.

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 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 and the board of review both submitted evidence stating a different improvement assessment for Improvement #1. The appellant stated that Improvement #1's improvement assessment was $262,253, while the board of review stated that it was $237,113. The board of review also stated that Improvement #2's improvement assessment was $25,140. Using the board of review's evidence, the sum of Improvement #1's and Improvement #2's improvement assessment is $262,253. Therefore, the Board finds that the appellant's pleadings did not accurately break-out the improvement assessments for the two improvements. As such, the correct improvement assessment for Improvement #1 is $237,113, or $45.81 per square foot of living area; and the correct improvement assessment for Improvement #2 is $25,140, or $62.69 per square foot of living area.

Initially, the Board finds that Comparables #6 and #7 submitted by the appellant, and Comparables #1 and #2 submitted by the board of review were the same comparables. Next, the Board finds that Comparables #4, #5, and #7 submitted by the appellant were most similar to Improvement #1 in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $42.15 to $45.52 per square foot of living area. The subject's improvement assessment of $45.81 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to Improvement #1, the Board finds Improvement #1's improvement assessment is not equitable and a reduction in Improvement #1's improvement assessment is warranted.

The Board further finds that, since the appellant did not submit any evidence regarding Improvement #2, its improvement assessment is equitable and a reduction in Improvement #2's improvement assessment 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.

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: June 22, 2012

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.