



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

APPELLANT: Louis Dattomo
DOCKET NO.: 07-23520.001-R-1
PARCEL NO.: 15-27-422-046-0000

The parties of record before the Property Tax Appeal Board are Louis Dattomo, the appellant(s), by attorney Anthony M. Farace, of Amari & Locallo 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: \$ 641
IMPR.: \$ 33,010
TOTAL: \$ 33,651

Subject only to the State multiplier as applicable.

ANALYSIS

The subject is situated on 943 square feet of land and is improved with a one year old, three-story, masonry, townhouse-style dwelling. The subject's improvement size is 1,960 square feet of living area. The subject has an 87.4% occupancy factor applied to it. At 100% occupancy, the subject's improvement assessment is \$19.27 per square foot of living area. The appellant, via counsel, indicated on the appeal form that the basis of the appellant's claim was unequal treatment in the assessment process of the subject's improvement.

In support of the equity argument, the appellant submitted descriptive and assessment information for the subject and four properties suggested as comparable to the subject. The appellant's grid sheet lists the subject's living area as 1,960 square feet. The comparables are described as masonry, townhouse-style dwellings. Additionally, the comparables are four years old, have 1,935 square feet of living area, and have improvement assessments ranging from \$13.30 to \$14.01 per square foot of living area. The appellant also submitted a second grid sheet with 62 suggested comparables. The grid sheet contained limited information and listed the comparables' assessments, market value based on assessed value, market value price per square foot of living area, and improvement assessment price per

square foot of living area; however, no descriptive information was provided. In addition, the appellant submitted a copy of a contract to purchase the subject. The appellant also submitted a copy of the subject's plat of survey and occupancy permit dated February 16, 2007. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$33,010 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for the subject and three properties suggested as comparable to the subject and located on the subject's block. The board of review's grid sheet lists the subject's size as 1,960 square feet of living area. The comparables are described as three-story, masonry, townhouse-style dwellings. Additionally, the comparables have 1,960 square feet of living area and have improvement assessments that range from \$10.08 to \$19.27 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "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 this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

Both parties indicated on their grid sheets that the subject contains 1,960 square feet of living area; therefore the Board finds the subject contains 1,960 square feet of living area. In addition, the Board gives no weight to the appellant's sales contract. The appellant did not provide any evidence that the subject actually sold, nor did the appellant fill in the answers to the questions regarding the recent sale of the subject in

Section IV of the PTAB appeal form. Furthermore, the appellant's sales contract does not address appellant's equity argument.

The Board notes that the subject's occupancy permit is dated February 16, 2007. The Board also notes that the county has already accurately applied an 87.40% occupancy factor applied to the subject property.

The Board finds that all of the comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, 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 \$10.08 to \$19.27 per square foot of living area. The subject's improvement assessment of \$19.27 per square foot of living area is within the range established by the most similar comparables. The Board gave less weight to the appellant's four suggested comparables listed on the PTAB complaint form. In addition, the Board is unable to determine whether the appellant's additional suggested comparables are similar to the subject as the appellant did not provide these comparables' descriptive information. Therefore the Board finds that the subject's improvement assessment is equitable, and a reduction in the subject's 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

J. R.

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: November 22, 2013

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.