FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tony Schillaci
DOCKET NO.: 07-23598.001-R-1
PARCEL NO.: 14-20-421-016-0000

The parties of record before the Property Tax Appeal Board are Tony Schillaci, the appellant, by attorney Patrick J. Cullerton, of Thompson Coburn LLP 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:	$15,728
IMPR.:	$74,003
TOTAL:	$89,731

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story multi-family dwelling of masonry construction containing 3,747 square feet of living area. The dwelling is 7 years old and contains three apartment units. Features of the home include a full finished basement, central air conditioning and three fireplaces.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on seven comparable properties described as multi-story frame or masonry dwellings that range in age from 103 to 128 years old. The comparable dwellings range in size from 3,351 to 4,900 square feet of living area. Features include full or partial basements. Three of the comparables have finished apartment living area in the basement and one comparable has a finished recreation room in the basement. Three comparables have two-car garages. Two of the comparables have central air conditioning and one comparable has a single fireplace. The comparables have improvement assessments ranging from $48,536 to $77,243 or from $13.55 to $18.00 per square foot of living area. The subject's improvement

assessment is $25.41 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 presented descriptions and assessment information on four comparable properties consisting of three-story multi-family masonry dwellings that range in age from 3 to 19 years old. The dwellings range in size from 3,842 to 4,507 square feet of living area. Features include full basements. Three of the comparables have finished apartment living area in the basement. All of the comparables have central air conditioning and three have three fireplaces. One comparable has a two-car garage. The comparable properties have improvement assessments ranging from $19.93 to $25.20 per square foot of living area. 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 parties to this appeal submitted a total of eleven comparables for the Board's consideration. All of the comparables are assessed less than the subject on an per square foot of living area basis. The Property Tax Appeal Board finds that appellant's comparables #3, #4, and #7 and board of review's comparables #1, #2 and #4 are the most similar to the subject in size, location, and features and will be given the most weight in the Board's analysis. The Board finds that the appellant's comparables, which have assessments ranging from $16.88 to $18.00 per square foot of living area, would all require an overall upward adjustment due primarily to the age differences between the comparables and the subject property. The Board further finds that the board of review's comparables are superior when compared to the subject and would require downward adjustments for items such as basement apartments, extra baths, and in one instance, a two-car garage.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Property Tax Appeal 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.

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: February 22, 2013

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.