



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

APPELLANT: Ernest Girardi
DOCKET NO.: 07-24085.001-R-1
PARCEL NO.: 09-35-318-035-0000

The parties of record before the Property Tax Appeal Board are Ernest Girardi, the appellant, by attorney Scott Longstreet, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$12,416
IMPR.: \$49,572
TOTAL: \$61,988

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 49-year old, one-story, masonry, single-family dwelling. It contains 2,275 square feet of living area and is situated on a 9,700 square foot lot. Features include one and one half-baths, three bedrooms, a full, unfinished basement, one fireplace, and an attached one-car garage.

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 the equity argument, the appellant submitted descriptive and assessment data for 12 suggested comparables. The properties are improved with a one or one and one-half story, frame, masonry or frame and masonry, single-family dwelling, all of which are located in the subject's neighborhood. They range: in age from 31 to 82 years; in size from 2,138 to 2,407 square feet of living area; and in improvement assessment from \$16.35 to \$20.77 per square foot of living area. The subject's improvement assessment is \$21.79 per square foot of living area. Amenities for the suggested

comparable properties include one and one half to three full baths, a full or partial, finished or unfinished basement for ten properties, central air conditioning for nine properties, one fireplace for eight properties, and a one to two and one-half car garage for ten properties. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$49,572 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to three suggested comparables located within the subject's neighborhood. The board purported to have submitted four comparable properties, however, comparables #2 and #3 are identical. The properties are improved with a one-story, masonry, single-family dwelling. They range: in age from 48 to 55 years; in size from 2,020 to 2,156 square feet of living area; and in improvement assessment from \$18.45 to \$22.71 per square foot of living area. Amenities for the properties include two or two and one half-baths, three or four bedrooms, a partial or full, finished or unfinished basement, central air conditioning, one fireplace for two properties, and a two-car garage.

At hearing, the appellant's attorney indicated that two of the comparables initially presented by the board of review were identical, and that the board's comparable #3 is assessed at a value lower than that of the subject property. The attorney proffered a map marked "Exhibit A" to show the location of the parties' comparables in relation to the subject property. The board of review rested on its evidence previously submitted.

After hearing the testimony 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 submitted a total of 15 comparable properties for the Board's consideration. The Board finds that comparable #9 submitted by the appellant as well as comparables #1 and #3 (which is designated as #4 on the board's grid sheet) submitted by the board of review are most similar to the subject in design, exterior construction, size, and/or amenities. They are all one-story, masonry, single-family dwellings that contain between 2,020 and 2,160 square feet of living area. In analysis, the Board accorded the most weight to these comparables. These

comparables ranged in improvement assessment from \$18.45 to \$22.28 per square foot of living area. The subject's improvement assessment at \$21.79 per square foot is within the range established by these comparables.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: August 28, 2012

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.