



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

APPELLANT: Joann Angarola
DOCKET NO.: 07-24551.001-R-1
PARCEL NO.: 10-33-314-006-0000

The parties of record before the Property Tax Appeal Board are Joann Angarola, the appellant, by attorney James E. Doherty of Thomas M. Tully & Associates of 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: \$ 10,560
IMPR.: \$ 65,304
TOTAL: \$ 75,864

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of masonry construction containing 3,095 square feet of living area. The dwelling is 77 years old and is in average condition. Features of the home include a partial, unfinished basement, central air conditioning, two fireplaces, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as one and one-half story masonry or frame and masonry dwellings that range in age from 32 to 77 years old. Based on their parcel index numbers, two of the appellant's comparables are located close to the subject property, and the other two are in the same general area as the subject. The comparable dwellings range in size from 1,881 to 3,212 square feet of living area. Each comparable has a full, unfinished basement, central air conditioning, and a two-car garage. Three dwellings have a fireplace. The comparables have improvement assessments ranging from \$14.04 to \$18.26 per square foot of living area. The subject's improvement assessment is \$21.10 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 one-story masonry dwellings that are either 47 or 51 years old. Based on their parcel index numbers, the comparables are located in the same general area as the subject. The dwellings range in size from 2,284 to 2,657 square feet of living area. Three are in deluxe condition, and one is in average condition. Each has a full, unfinished basement, central air conditioning, one or two fireplaces, and a garage, either two-car or two and one-half car. These properties have improvement assessments ranging from \$23.20 to \$26.20 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted differences between the board of review's comparables and the subject property such as location, lot and improvement sizes, age, and condition.

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 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.

Both parties presented assessment data on a total of eight equity comparables. The appellant's comparables one and two differed in exterior construction and were considerably smaller than the subject, and the appellant's comparables numbered three and four were considerably newer than the subject and differed in design as well. The comparables submitted by the board of review were considerably newer and smaller than the subject and also differed in design as well. In addition, the comparables numbered two through four by the board of review were in deluxe condition compared to the subject's average condition. The Board finds that none of the comparables was sufficiently similar to the subject. However, all of the comparables submitted had improvement assessments that ranged from \$14.04 to \$26.20 per square foot of living area. The subject's improvement assessment of \$21.10 per square foot of living area falls within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is

Docket No: 07-24551.001-R-1

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. 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: April 23, 2010

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.