



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

APPELLANT: John Arena
DOCKET NO.: 07-26418.001-R-1
PARCEL NO.: 13-16-417-010-0000

The parties of record before the Property Tax Appeal Board are John Arena, the appellant(s); 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: \$6,650
IMPR.: \$28,275
TOTAL: \$34,925

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4,375 square foot parcel of land improved with a 96-year old, two-story, frame, single-family dwelling containing 1,500 square feet of living area, one bath, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant submitted information on a total of three properties suggested as comparable and located on the same street and block as the subject. The properties are described as two-story, frame, single-family dwellings with one bath, and a full basement. The properties range: in age from 93 to 100 years; in size from 1,797 to 2,034 square feet of living area; and in improvement assessments from \$15.00 to \$17.02 per square foot of living area. Each comparable consists of a 5,080 square foot lot assessed at \$1.52 per square foot. In addition, the appellant submitted black and white photographs of the subject property and suggested comparables. 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 improvement assessment of \$28,275 or \$18.85 per square foot of living area and land assessment of \$7,874 or \$1.80 per square foot were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame, single-family dwellings with one to two and one-half baths, air conditioning for one property, a fireplace for another, and, for all, a full basement with one finished. The properties range: in age from 86 to 97 years; in size from 1,774 to 2,048 square feet of living area; and in improvement assessment from \$18.79 to \$20.82 per square foot of living area. These properties range in land size from 4,375 to 4,968 square feet and have land assessments from \$1.52 to \$1.80 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant, John Arena, asserted that the suggested comparables he submitted shows that the subject property is over assessed on a price per square foot basis. He argued that the board of review submitted properties that were also over assessed to justify over assessing the subject property. Mr. Arena argued the board of review's comparables were not as similar to the subject as the comparables he submitted.

The board of review's representative, Michael LaCalamita, asserted the subject was equitably assessed based on all the comparables. He argued that the appellant's comparable #3 was larger than the subject and had a total assessment greater than the subject's total assessment.

After reviewing 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 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.

As to the land, the parties submitted a total of seven properties suggested comparable to the subject. The PTAB finds the appellant's comparables and the board of review's comparable #1 are the most similar to the subject location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These properties are all located on the subject's street. The parcels range in size from 4,635 to

5,080 square feet and have land assessments of \$1.52 per square foot. In comparison, the subject's land assessment of \$1.80 per square foot is above the range of these comparables. The remaining comparables were given less weight due to disparities in location. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot land assessment is not supported and a reduction in the subject's land assessment is warranted.

As to the improvement, the parties submitted a total of seven properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1 and #2 and the board of review's comparable #1 are the most similar to the subject in size, design, exterior construction, age, and location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These properties are frame, two-story, single-family dwellings located on the same street as the subject. The properties range: in age from 86 to 100 years; in size from 1,797 to 1,868 square feet of living area; and in improvement assessment from \$15.00 to \$20.13 per square foot of living area. In comparison, the subject's improvement assessment of \$18.85 per square foot of living area is within the range of these comparables. The remaining comparables were given less weight due to disparities in size and/or location. 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 supported and a reduction in the subject'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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. 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: August 20, 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.