



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

APPELLANT: Roxanne Carrozza  
DOCKET NO.: 07-26450.001-R-1  
PARCEL NO.: 09-22-117-008-0000

The parties of record before the Property Tax Appeal Board are Roxanne Carrozza, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:** \$11,737  
**IMPR.:** \$35,382  
**TOTAL:** \$47,119

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property has 10,480 square feet of land, which is improved with a 59 year old, one-story, frame and masonry, single-family dwelling. The dwelling's amenities include one bath, a slab, air conditioning, a fireplace, and a one-car garage. The appellant's appeal is based on unequal treatment in the assessment process. Additionally, the appellant argued that the subject's improvement size should be reduced to 1,265 square feet of living area.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on three properties suggested as comparable to the subject. These properties are described as one-story, frame, single-family dwellings that are all 59 years old, and range in size from 1,945 to 3,068 square feet of living area. All of the suggested comparables have a slab. The dwellings have from two to two and one-half baths. Additionally, one of the suggested comparables has air conditioning, two have a fireplace, and two have garages, ranging from a one-car to a two-car garage. These suggested comparables have improvement assessments ranging from \$15.13 to \$19.39 per square foot of living area.

In support of the square footage argument, the appellant submitted photographs and a survey of the subject. The survey is dated July 22, 1994 and is unsigned. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$47,119 was disclosed. In support of the subject's assessment, the board of review presented descriptive and assessment information on four properties suggested as comparable to the subject. These properties are described as one-story, frame and masonry, single-family dwellings that range in age from 52 to 59 years old, and in size from 1,568 to 1,682 square feet of living area. The suggested comparables have either a partial basement with a formal recreation room, a slab, or a crawl. The dwellings have from one and one-half to two baths. Additionally, two of the dwellings have air conditioning, all have a fireplace, and all of the suggested comparables have a garage, ranging from a one-car to a two-car garage. These suggested comparables have improvement assessments ranging from \$20.46 to \$23.44 per square foot of living area. The board of review's evidence states that the subject's improvement size is 1,738 square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's comparables are not in close proximity with the subject, and that the board of review did not address the appellant's square footage argument. The appellant also re-affirmed the evidence previously submitted.

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 Du Page 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 date, the Board finds that the appellant has not met this burden.

Initially, the Board finds that the best evidence of the subject's improvement size is the board of review's pleadings stating that the subject contains 1,738 square feet of living area. The survey submitted by the appellant was given diminished weight because it was unsigned, and is 18 years old. Therefore, the Board finds that the subject's improvement size is 1,738 square feet of living area, and the subject's improvement assessment is \$20.36 per square foot of living area.

The Board finds that Comparable #1 submitted by the appellant, and Comparables #1 and #2 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, 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 \$19.39 to \$22.73 per square foot of living area. The subject's improvement assessment of \$20.36 per square foot of living area is within the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, 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

*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.