FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Micki Dangelo
DOCKET NO.: 07-27314.001-R-1
PARCEL NO.: 03-35-304-008-0000

The parties of record before the Property Tax Appeal Board are Micki Dangelo, 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:	$ 10,560
IMPR.:	$ 30,337
TOTAL:	$ 40,897

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,000 square foot parcel improved with a 50-year-old, one-story, single-family dwelling of masonry construction containing 1,979 square feet of living area and located in Wheeling Township, Cook County. Features of the residence include two and one-half bathrooms, a full-unfinished basement, central air-conditioning, two fireplaces and a two-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on six properties suggested as comparable to the subject. Based on the appellant's documents, the six suggested comparables consist of one-story or one and one-half story, single-family dwellings of stucco, masonry or frame and masonry construction located within one mile of the subject. The improvements range in size from 1,818 to 2,250 square feet of living area and range in age from 51 to 77 years old. The

comparables contain one and one-half, two or two and one-half bathrooms, a finished or unfinished basement, from one to three fireplaces and a two-car garage. Five comparables have central air-conditioning. The improvement assessments range from $8.89 to $15.92 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $46,142. The subject's improvement assessment is $35,582 or $17.98 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,818 to 2,060 square feet of living area and range in age from 49 to 51 years old. The comparables contain two or two and one-half bathrooms, a partial or full-finished basement, two fireplaces and a two-car garage. One comparable has central air-conditioning. The improvement assessments range from $19.09 to $20.70 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a one-page letter arguing that unlike the subject, the board's comparables have finished basements.

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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The appellant provided a copy of the subject's 2008 board of review decision disclosing a reduction in the subject's total assessed value from $46,142 to $40,897.

The Property Tax Appeal Board finds that the courts have held that "A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 952, 954 (1st Dist. 1979)." Therefore, the Board finds that based on the board of review's 2008 non-

triennial assessment correction it is appropriate to reduce the appellant's 2007 improvement assessment from $35,582 to $30,337.

As a final point, the Board finds no further reduction based on the appellant's equity argument 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: May 21, 2010

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.