



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

APPELLANT: Larry Callero
DOCKET NO.: 07-27482.001-R-1 through 07-27482.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Larry Callero, 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 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-27482.001-R-1	02-21-413-010-0000	12,863	54,239	\$67,102
07-27482.002-R-1	02-21-401-032-0000	21,292	0	\$21,292

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two adjacent parcels. Parcel #1 (PIN ending in "-010") has 12,369 square feet of land, which is improved with a 19 year old, two-story, frame and masonry, single-family dwelling containing 3,764 square feet of living area. Parcel #1 includes three and one-half baths, air conditioning, a two-car garage, one fireplace, and a full unfinished basement. Parcel #2 (PIN ending in "-032") contains 20,473 square feet of vacant land. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant, via counsel, asserted that the land assessment for both parcels should be decreased to \$1.00 per square foot of land. The appellant stated that Parcel #2 is not buildable as it is located in a federally designated floodplain. As such, its land assessment should be reduced, according to the appellant. Additionally, the appellant goes on to argue that Parcel #1's land assessment should be decreased to be uniform with Parcel #2 at \$1.00 per square foot of land. The appellant submitted a map of the two properties from the Cook County Assessor's mapping database, and a printout describing the improvement upon Parcel #1. 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 Parcel #1's final assessment of \$67,102 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 two-story, frame and masonry, single-family dwellings that are from 14 to 24 years old, and contain from 3,260 to 3,687 square feet of living area. Additionally, the suggested comparables have two and one-half baths, all of the properties have a fireplace, all of the properties have air conditioning, all of the properties have a two-car garage, and either a full unfinished basement, or a partial unfinished basement. These suggested comparables have land assessments of \$1.04 per square foot of land. Parcel #1's land assessment is \$1.04 per square foot of land, while Parcel #2's land assessment is \$1.12 per square foot of land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant asserted that the board of review did not address the appellant's floodplain argument. The appellant also reaffirmed 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 land 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 DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 645-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has met this burden.

The Board finds that all of the comparables submitted by the board of review were most similar to the subject in location and size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments of \$1.04 per square foot

of land. Parcel #2's land assessment of \$1.12 per square foot of land is above 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 land assessment is not equitable, and a reduction in the subject's assessment is warranted.

The Board does not find the appellant's floodplain argument persuasive, as no evidence was submitted to support the claim. Therefore, no reduction is granted based on Parcel #2 being located in a floodplain.

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: December 21, 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.