



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

APPELLANT: Joe Morreale
DOCKET NO.: 07-28765.001-R-1
PARCEL NO.: 07-25-103-030-0000

The parties of record before the Property Tax Appeal Board are Joe Morreale, the appellant, 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:

LAND: \$ 28,795
IMPR.: \$ 53,145
TOTAL: \$ 81,940

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains a 17,558 square foot parcel of land improved with a two-story single-family dwelling of frame construction containing 4,050 square feet of living area. The dwelling is three years old. Features of the home include three and one half-baths, a full unfinished basement, air conditioning, one fireplace, and a three-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted descriptive and assessment information on three comparable properties described as two-story, frame or frame and masonry dwellings that are three years old and located on the same Sidwell block as the subject. They range: in size from 3,782 to 4,050 square feet of living area; in baths from two and one half-baths to three and one half-baths; and in improvement assessments from \$11.85 to \$12.78 square feet of living area. Features include air conditioning, one fireplace, and a two-car or three-car garage. The subject's improvement assessment is \$13.52 per square feet 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 of \$83,538 disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story, frame dwellings that are three years old. The dwellings contain 4,050 square feet of living area and two of the properties are located on the same block as the subject property. Features include a full unfinished basement, three and one half-baths, air conditioning, a fireplace, and a three-car garage. These properties have improvement assessments ranging from \$12.88 to \$14.34 per square foot of living area.

In rebuttal, the attorney for the appellant argued that two of the board of review's comparables are assessed lower than the subject and that the other comparable is located one quarter mile away from the subject property.

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 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.

The Board finds the comparables #2 and #3 submitted by the appellant and comparables #1 and #2 submitted by the board of review were most similar to the subject in location, size, design, exterior construction 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 \$12.78 to \$13.12 per square foot of living area. The subject's improvement assessment of \$13.52 per square foot of living area is above the range established by the most similar comparables. Therefore, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

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.