



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

APPELLANT: Mark & Kathy Iatarola
DOCKET NO.: 07-28963.001-R-1
PARCEL NO.: 14-32-400-083-0000

The parties of record before the Property Tax Appeal Board are Mark & Kathy Iatarola, the appellants, by attorney Thomas J. Thorson in Oak Park, 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: \$21,169
IMPR: \$102,884
TOTAL: \$124,053

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,446 square foot, three-story, masonry, 17 year old, single-family townhome. Features of the townhome include a full finished basement, central air conditioning, two fireplaces, and a two-car garage. The subject is situated on a 2,020 square foot lot.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellants submitted information on four suggested comparable properties described as three-story, masonry, single-family townhomes that range in age from 13 to 19 years old. The comparable dwellings range in size from 2,131 to 3,039 square feet of living area. Features include central air conditioning, and a garage. Three of the comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$44,070 to \$73,387 or \$20.68 to \$24.15 per square foot of living area. The subject's improvement assessment is \$42.06 per square foot 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 \$124,053 was disclosed. The board of review presented descriptions and

assessment information on three suggested comparable properties. The board of review's comparables are described as three-story, single-family townhomes that all contain 2,446 square feet of living area and are all 17 years old. Features include a full finished basement, central air conditioning and a two-car garage. These properties have improvement assessments that range from \$102,884 to \$102,890 or \$42.06 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 no 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 not met this burden.

The parties submitted seven suggested comparables for the Board's consideration. The Board finds the comparables submitted by the board of review were most similar to the subject since they are all the same age as the subject and contain the same square footage of living area as the subject. These properties have improvement assessments that range from \$102,884 to \$102,890 or \$42.06 per square foot of living area. The subject's improvement assessment is also \$42.06 per square foot of living area and is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and no 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.

Ronald R. Cuit

Chairman

Frank J. Grief

Member

Member

Mario M. Louie

Shawn P. Lerski

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: October 21, 2011

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.