



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

APPELLANT: Joseph Scandariato
DOCKET NO.: 07-29050.001-R-1
PARCEL NO.: 14-33-307-031-0000

The parties of record before the Property Tax Appeal Board are Joseph Scandariato, the appellant(s), by attorney Adam E. Bossov, of Law Offices of Adam E. Bossov, P.C. in Chicago; 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: \$ 24,442
IMPR.: \$106,570
TOTAL: \$131,012

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 2,952 square feet of land, which is improved two improvements. Improvement #1 is a 124 year old, two-story, masonry, multi-family dwelling containing 2,968 square feet of living area, and four apartment units. Improvement #1 contains three baths, and a full basement with an apartment. Improvement #2 is a 124 year old, two-story, masonry, single-family dwelling containing 540 square feet of living area. Improvement #2 contains one bath, and a slab. The subject also contains a one and one-half-car garage. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument with regard to Improvement #1, the appellant, via counsel, submitted descriptive and assessment information on nine comparable properties described as two-story or three-story, frame or masonry, multi-family dwellings that range in age from 19 to 135 years old, and in size from 2,900 to 5,865 square feet of living area. The properties have from two to six dwelling units, and from two to seven and one-half baths. Three of the comparables have a fireplace, ranging from one fireplace to three fireplaces. Four of the properties have a garage, ranging from a one-car to a two-car garage. Two of the properties have a full basement with an apartment, two have a slab, and the remaining five comparables have a full, unfinished

basement. The comparables have improvement assessments ranging from \$15.80 to \$22.89 per square foot of living area. The appellant's grid sheet states that Improvement #1's improvement assessment is \$25.95 per square foot of living area.

In support of the equity argument with regard to Improvement #2, the appellant submitted descriptive and assessment information on ten comparable properties described as two-story, frame, masonry, or frame and masonry, single-family dwellings that range in age from 100 to 138 years old, and in size from 907 to 1,978 square feet of living area. The properties have from one to two baths. Three of the comparables have a slab, two have a crawl, four have a full unfinished basement, and one has a full basement with a formal recreation room. Additionally, two of the properties have either one or two fireplaces, and two of the comparables contain either a one and one-half-car or a two-car garage. The comparables have improvement assessments ranging from \$30.12 to \$45.30 per square foot of living area. The appellant's grid sheet states that Improvement #2's improvement assessment is \$54.72 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$131,012 was disclosed. The board of review stated that Improvement #1's improvement assessment was \$35.90 per square foot of living area, while Improvement #2's improvement assessment was \$197.35 per square foot of living area. The board of review did not submit any comparable properties for the Board's consideration for Improvement #1 or Improvement #2. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant waived the oral hearing that was originally requested, and re-affirmed the evidence previously submitted.

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 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. 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 data, the Board finds the appellant has met this burden.

With regard to Improvement #1, the Board finds that none of the comparables submitted by the appellant were similar to the subject in location, size, style, exterior construction, features, and/or age. In particular, these comparables' design, exterior construction, and living area varied greatly from the subject. Only one comparable (Comparable #2) submitted by the appellant was a two-story, masonry building like the Improvement #1; but Comparable #2 was over 1,200 square feet larger than Improvement #1. Since none of the comparables submitted by the appellant were similar to Improvement #1, the Board finds that the appellant has failed to prove, by clear and convincing evidence, that Improvement #1 is inequitably assessed. Therefore, a reduction in Improvement #1's improvement assessment is not warranted.

With regard to Improvement #2, the Board also finds that none of the comparables submitted by the appellant were similar to the subject in location, size, style, exterior construction, features, and/or age. In particular, these comparables' living area varied greatly from the subject. All of the comparables, except for Comparable #6, were at least double, and in some cases more than triple, the improvement size of Improvement #2. Since none of the comparables submitted by the appellant were similar to Improvement #2, the Board finds that the appellant has failed to prove, by clear and convincing evidence, that Improvement #2 is inequitably assessed. Therefore, a reduction in Improvement #2's improvement assessment is not warranted.

After considering adjustments and differences in the appellant's comparables and the board of review's evidence when compared to the subject, the Board finds 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mario M. Louie

Member

J.R.

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: July 20, 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.