



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

APPELLANT: Richard Piccolo  
DOCKET NO.: 07-29799.001-R-1  
PARCEL NO.: 06-10-402-003-0000

The parties of record before the Property Tax Appeal Board are Richard Piccolo, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$12,815  
**IMPR:** \$87,193  
**TOTAL:** \$100,008

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 40,049 square foot parcel of land improved with a two-year old, two-story, frame, single-family dwelling. The improvement contains 6,411 square feet of living area, and four and one-half baths. Additional features include air conditioning, one fireplace, a full unfinished basement, and a three-car garage. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptions and assessment information, as well as black and white photographs on a total of three properties suggested as comparable. The properties are located within 2.12 miles of the subject. The properties are improved with two-story, masonry or frame and masonry, single-family dwellings. The properties range in age from two to seven years and contain from 5,722 to 7,145 square feet of living area with three full and two half baths to four and one-half baths. The improvement assessments range from \$4.79 to \$10.76 per square foot of living area. The subject's improvement assessment is \$13.60 per square foot of living area.

The properties also contain: air conditioning, one to four fireplaces, full unfinished basements, and three to four-car garage areas. 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 improvement assessment of \$87,193 or \$13.60 per square foot of living area was disclosed. The board of review did not present descriptions and assessment information on any comparable properties. 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 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 PTAB finds the appellant has not met this burden.

The appellant presented a total of three properties suggested as comparable to the subject and the board did not present any evidence. The PTAB finds all of the appellant's comparables dissimilar to the subject when compared to improvement size, proximity, and exterior construction. Therefore since the appellant failed to meet the burden of proof, the Board finds that the appellant has not demonstrated that the subject is inequitably assessed. The Board finds that the subject's per square foot improvement assessment is supported and a reduction in the improvement 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.



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Chairman



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Member



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Member



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Member



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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



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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.