



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

APPELLANT: Michael Fiandaca
DOCKET NO.: 07-30366.001-R-1
PARCEL NO.: 01-27-402-015-0000

The parties of record before the Property Tax Appeal Board are Michael Fiandaca, the appellant, 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: \$23,232
IMPR.: \$73,774
TOTAL: \$97,006

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single-family dwelling of masonry construction containing 3,685 square feet of living area. The dwelling is 7 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a three-car garage. The property consists of a 72,601 square foot site and is located in South Barrington, Barrington Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the improvement only; no dispute was raised concerning the land assessment. The appellant also reported the subject property was purchased in August 2006 for \$1,445,000.

In support of the inequity argument, the appellant submitted information on four comparable properties described as one-story or one and one-half-story frame or masonry dwellings that are located within 1-mile of the subject property. The comparables range in age from 23 to 26 years old. The comparable dwellings range in size from 2,933 to 4,927 square feet of living area. Features include central air conditioning and two or three fireplaces. Based on the underlying data sheets, the comparables have full or partial basements, three of which are finished with recreation rooms. One comparable has a full attic with living

area. Each of the comparables also features a 3-car or 3.5-car garage. The comparables have improvement assessments ranging from \$48,307 to \$74,673 or from \$15.16 to \$17.29 per square foot of living area. The subject's improvement assessment is \$73,774 or \$20.02 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$61,000 or \$16.55.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$97,006 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one and one-half-story masonry dwellings that range in age from 9 to 22 years old. The dwellings range in size from 3,474 to 5,208 square feet of living area. Features include full or partial basements, one of which is finished, central air conditioning, one to three fireplaces, and 3-car or 3.5-car garages. These properties have improvement assessments ranging from \$67,471 to \$91,073 or from \$17.00 to \$19.42 per square foot of living area. The board of review also reported that comparable #1 sold in July 2006 for \$1,050,000. 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 a reduction in the subject's assessment is not 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #2 and #3 and board of review comparables #2, #3 and #4 due to their substantial dwelling size differences from the subject dwelling. The Board finds the most similar comparables were appellant's comparables #1 and #4 and board of review comparable #1. These properties were most similar to the subject in location, size, style, exterior construction, features and/or 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 \$15.66 to \$19.42 per square foot of living area. The subject's improvement assessment of \$20.02 per square foot of living area is slightly above the range established by the most similar comparables, but appears justified given the subject's recent higher purchase price than the most similar comparable, board of review comparable #1, and

its slightly newer age as compared to this comparable. 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 a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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. Huff

Member

Member

Mario M. Louie

Shawn R. Lerbis

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: September 23, 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.