



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

APPELLANT: Charles J. Macaluso  
DOCKET NO.: 07-30367.001-R-1  
PARCEL NO.: 03-17-408-022-0000

The parties of record before the Property Tax Appeal Board are Charles J. Macaluso, the appellant, 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:** \$7,781  
**IMPR.:** \$33,309  
**TOTAL:** \$41,090

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a split-level single-family frame and masonry dwelling that is 42 years old. Features of the home include a partial basement which is partially finished, central air conditioning, a fireplace, and a two-car garage. The home is mis-classified as a Class 2-78, two-story residence, under the Cook County Real Property Assessment Classification Ordinance. The property is located in Arlington Heights, Wheeling Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement only. No dispute was raised concerning the land assessment. In support of the inequity argument, the appellant included a brief contending that the comparables are identical to the subject. The comparables were built by the same builder, "from the same model," at the same time, using the same materials, in the same subdivision and were close in proximity. Appellant included photographs of the subject and four comparables, each of which is a split-level dwelling with living area over the integral garage.

In a grid analysis, appellant presented information that the four comparable properties were classified as Class 2-34 residences under the Cook County Real Property Assessment Classification Ordinance. As such, these dwellings are said to be split level

residences with a lower level below grade (ground level). The appellant reported the homes were of frame and masonry exterior construction and were 43 or 44 years old. Each comparable has central air conditioning and a two-car garage. Two comparables have a fireplace. The comparables have improvement assessments ranging from \$31,844 to \$35,477. The subject's improvement assessment is \$36,120 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$31,844, an improvement assessment identical to appellant's comparable #1 located four houses to the east of the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$43,901 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of Class 2-78, two-story frame and masonry dwellings that were 36 or 37 years old. Features include partial unfinished basement, central air conditioning, a fireplace, and a two-car garage. Photographs of the comparables depict a part one-story and part two-story dwelling and three two-story dwellings with integral garages. These properties have improvement assessments ranging from \$36,460 to \$41,257. 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 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds the subject property is incorrectly classified as a Class 2-78, two-story dwelling, when in fact it is a Class 2-34, split-level dwelling. The Board finds based on the photographic evidence, the subject property is more correctly described and classified as a Class 2-34 split-level residence.

The parties submitted eight equity comparables to support their respective positions before the Board. The Board has given less weight to the four comparables presented by the board of review as these two-story, Class 2-78, dwellings are dissimilar to the subject's Class 2-34, split-level design. The Board finds the comparables submitted by the appellant were most similar to the subject in location, 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 \$31,844 to \$35,477. The subject's improvement assessment of \$36,120 is above 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 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.

*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.