



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

APPELLANT: Vincent Coccia
DOCKET NO.: 08-20052.001-R-1
PARCEL NO.: 16-30-111-013-0000

The parties of record before the Property Tax Appeal Board are Vincent Coccia, the appellant(s); 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: \$4,876
IMPR.: \$13,819
TOTAL: \$18,695

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,810 square foot parcel of land improved with an 85-year old, masonry, single-family dwelling containing one bath and a full, unfinished basement. The appellant argued both unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

The appellant's first argument is that the subject property's improvement description is incorrectly listed by the county. The appellant asserts that the subject is a one-story dwelling and not a one and one-half story as listed by the county. In support of this, the appellant has submitted colored photographs of the subject's attic showing an unfinished space, a copy of an affidavit from the appellant stating the attic is unheated; and a copy of an affidavit from a real estate agent stating he viewed the attic and it is unheated and unfinished.

The appellant argues that without the attic included as livable space, the county has the wrong square footage listed for the

subject. To establish the subject's square feet of living area the appellant submitted a copy of the plat of survey and a hand drawn diagram from the real estate agent for the subject's interior dimensions.

In support of the equity argument, the appellant submitted limited descriptions and information on a total of six properties suggested as comparable and located within the subject's area. The properties are described as one or two-story, masonry, single-family dwellings with improvement assessment from \$18,086 to \$24,256 and land assessments from \$4,647 to \$5,452. The appellant argues that the subject property is being compared to other properties located on a prestigious street that are located in a different market.

In support of the market value argument, the appellant submitted: articles and quotes from various papers addressing the housing market; the subject's 2001 tax bill; a list of 17 property addresses, sale dates in 2008 and 2009, and sale prices; a copy of a hand written note by a real estate agent titled "Appraisal for Vince Coccia 2-5-09" estimating a value for the subject property at \$97,500 and listing the address and sale price of three properties; aerial photographs of the subject's street with handwritten notes on them; and two letters addressing the evidence and making arguments.

The appellant's letter asserts the subject property is in bad shape physically and this has diminished the subject's market value along with the collapse in the market. He also argues that the location of the subject in relation to Alley Road diminishes the value of the subject. Based on these arguments, the appellant requests a reduction in the subject's assessment.

At hearing, the appellant reiterated his arguments that the subject is overvalued and that the attic is unheated, unfinished and used only as storage. He testified the photographs of the subject's attic accurately depict the condition of the space in 2008.

In support of the square footage, Mr. Coccia testified the real estate agent measured the home and created a diagram of the home. He stated the agent measured both the interior and the exterior of the home. He also testified that the plat of survey is an accurate depiction of the subject's footprint in 2008.

Mr. Coccia testified there are several two-story homes in the area listed for sale with more square footage and the listing price is less than the subject's market value as established by the county. He opined that the fact that Alley Street dead ends in front of his house leaves the subject with a bad view and diminishes its value. He also argues that homes located on Riverside Drive a block away are on the most prestigious block and should not be compared to the subject to determine value.

On cross-examination, Mr. Coccia testified that the individual who measured the subject's improvement and gave an estimate of value was a licensed real estate agent.

As to the board of review's evidence, the appellant argued that the comparables submitted were all one and one-half story homes while the subject is one-story.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$25,804 with an improvement assessment of \$20,928 or \$12.08 per square foot of living area using 1,732 square feet and a land assessment of \$4,876 or \$1.28 per square foot was disclosed. This assessment reflects a market value of \$268,792 using the Illinois Department of Revenue's 2008 three year median level of assessment of 9.60% for Cook County Class 2 property. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as one and one-half story, masonry, single-family dwellings with between one and two and one-half baths, a full, unfinished basement, and, for one property, air conditioning. The properties range: in age from 81 to 87 years; in size from 1,453 to 1,579 square feet of living area; and in improvement assessment from \$14.48 to \$15.45 per square foot of living area. The lots range in size from 3,540 to 4,158 square feet and have land assessments of \$1.28 per square foot.

At hearing, the board of review's representative questioned the quality of the one-page, handwritten report submitted by the appellant and written by the real estate agent. He argued the individual is a real estate agent and not an appraiser. He then rested on the evidence previously submitted.

He argued that measurements to determine square footage should be done by a professional and an official document 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 first issue before the PTAB is the subject's square footage and design. The PTAB finds the appellant submitted sufficient evidence to establish that the subject is a one-story home that contains 1,144 square feet of living area. The appellant submitted several photographs showing the attic was unfinished and unused. In addition, the appellant submitted affidavits and testified that the attic was unheated. The appellant also submitted a plat of survey for the subject that indicated the dimensions of the first floor. Therefore, the PTAB finds that the subject is a one-story dwelling containing 1,144 square feet of living area.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the

evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction based on market value is not warranted.

The PTAB finds the appellant did not submit sufficient evidence of the subject's market value. The appellant submitted a list of 17 addresses and their sale dates and prices. However, the appellant failed to present any of the characteristics of these properties to show that they are similar to the subject. In addition, the PTAB gives no weight to the letter authored by the real estate agent estimating the subject's value at \$97,500. The PTAB finds this document is not an appraisal. The real estate agent failed to provide any credentials showing he is qualified to appraise property, failed to conform to Uniform Standards for Professional Appraisal Practice, failed to include any descriptive information on the sales properties considered, and failed to explain any adjustments made in the comparables to arrive at a value for the subject.

The appellant failed to prove how location of the subject at the end of Alley Street and off Riverside Drive affects the value of the subject. No data was provided to establish a reduced value due to these factors. In addition, while the appellant submitted articles and quotes asserting that the market has declined in his area, he failed to submit anything to establish the value of the subject. Therefore, the PTAB finds the appellant has failed to meet the burden of proving by a preponderance of the evidence that the subject is overvalued and, therefore, a reduction is not warranted.

The appellant also 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 met this burden.

The parties submitted a total of 10 properties suggested as comparable to the subject. The PTAB gives little weight to the appellant's suggested comparables as there is no descriptive information on these properties including the square footage. The PTAB finds the board of review's comparables similar to the subject in age, size, construction, and location. The properties are masonry, one and one-half story, single-family dwellings. The properties range: in age from 81 to 87 years; in size from 1,453 to 1,579 square feet of living area; and in improvement

assessment from \$14.48 to \$15.45 per square foot of living area. In comparison, the subject's improvement assessment of \$18.29 per square foot of living area is above the range of these comparables. The PTAB also finds these comparables are all one and one-half story dwellings while the subject is one-story and the improvement assessment should reflect this difference.

As to the land, the PTAB finds the board of review's properties similar to the subject. These lots range in size from 3,540 to 4,158 square feet and have land assessment of \$1.28 per square foot. In comparison, the subject's land assessment of \$1.28 per square foot is the same as the comparables.

After considering adjustments and the differences in the comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is not supported 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

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

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 22, 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.