



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

APPELLANT: Frank DiPiero  
DOCKET NO.: 08-20468.001-R-1  
PARCEL NO.: 14-18-300-041-0000

The parties of record before the Property Tax Appeal Board are Frank DiPiero, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC 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:** \$ 12,021  
**IMPR.:** \$ 57,127  
**TOTAL:** \$ 69,148

Subject only to the State multiplier as applicable.

**ANALYSIS**

The record disclosed that the subject property consists of two buildings sited on a 2,613 square foot parcel. The appellant's petition indicates the mixed-use building containing 3,455 square feet of building area is the subject of this appeal. The subject improvement consists of a 43-year-old, two-story, mixed-use building of masonry construction containing three full bathrooms, three half-baths and a full-unfinished basement. The second dwelling consists of a one-story, 492 square foot commercial building.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. Based on the appellant's documents, the four suggested comparables consist of two-story or three-story, mixed-use buildings of masonry construction located within five blocks of the subject. The improvements range in size from

3,375 to 5,368 square feet of building area and range in age from 80 to 96 years old. The comparables contain from three and one-half to six and one-half bathrooms and a one-car or two-car garage. Three comparables have a partial-unfinished basement. The improvement assessments range from \$6.98 to \$8.45 per square foot of building area. Based on the evidence submitted, 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 total assessment of \$69,148 was disclosed. Of the total improvement assessment, \$38,430 or \$11.12 per square foot of building area is allocated to the improvement at issue in this appeal. The board's evidence disclosed that the subject's assessment of \$69,148 reflects a market value of \$348,955. As evidence, the board of review submitted a memorandum, the subject's building record card, and descriptive data on five suggested sale comparables. The sales occurred between October 2000 and July 2008 for prices ranging from \$105,000 to \$275,000 or from \$150.00 to \$568.18 per square foot. No analysis or adjustment of the sales data was provided by the board. Based on the evidence presented, 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's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 not overcome this burden.

The Board finds the appellant's four comparables to be similar to the subject in exterior construction and location and have improvement assessments ranging from \$6.98 to \$8.45 per square foot of living area. The subject's per square foot improvement assessment of \$11.12 falls above the range established by these properties. However, along with other differences, the Board finds the appellant's comparables significantly inferior to the subject in age in that they range from 80 to 96 years old, whereas, the subject is 43 years old. Also, the Board finds two of the comparables much larger in improvement size as compared to the subject. In addition, two of the comparables differ from the subject in design. The board accords little weight to the board of review's evidence in that it fails to address the appellant's inequity argument. After considering adjustments for age, size and design, as well as other differences in the appellant's suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the appellant's four comparables.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject's mixed-use building was inequitably assessed by clear and convincing evidence and a reduction 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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: June 24, 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.