



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

APPELLANT: Carl Matarazzo  
DOCKET NO.: 08-20545.001-R-1  
PARCEL NO.: 15-01-202-010-0000

The parties of record before the Property Tax Appeal Board are Carl Matarazzo, 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:** \$15,040  
**IMPR.:** \$34,529  
**TOTAL:** \$49,569

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1-story dwelling of masonry construction containing 1,244 square feet of living area. The dwelling is 56 years old. Features of the home include a full unfinished basement, central air conditioning and a 1-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as 1-story masonry or frame and masonry dwellings that range in age from 54 to 58 years old. The comparable dwellings range in size from 1,566 to 1,752 square feet of living area. Three comparables feature full or partial basements, two of which are finished, and one is on a crawl-space foundation. All have central air conditioning and 1 or 2-car garages. Three comparables feature fireplaces. The comparables have improvement assessments ranging from \$19.18 to \$25.71 per square foot of living area. The subject's improvement assessment is \$27.76 per square foot of living area. 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 final assessment was disclosed. The board of review presented descriptions and assessment

information on four comparable properties consisting of 1 or 1½-story masonry or frame and masonry dwellings that range in age from 56 to 85 years old. The dwellings range in size from 1,082 to 1,552 square feet of living area. Two comparables feature full or partial, finished basements and two are built on slab foundations. All have 1, 1½ or 2-car garages. Three comparables feature fireplaces and one has central air conditioning. These properties have improvement assessments ranging from \$27.66 to \$31.32 per square foot of living area. 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.

None of the comparables submitted by either party were particularly similar to the subject. All four of the appellant's comparables were significantly larger than the subject. Comparables #3 and #4 were frame and masonry construction. Comparable #3 had a crawl-space foundation and comparables #1 and #4 had finished basements. All four of the comparables submitted by the board of review differed in size from the subject by more than 10%. Comparable #4 was a 1½-story dwelling and was frame and masonry construction. Comparable #2 was nearly 30 years older than the subject. Comparables #1 and #2 were built on slab foundations and comparables #3 and #4 featured finished basements. These eight comparables had improvement assessments that ranged from \$19.18 to \$31.32 per square foot of living area. The subject's improvement assessment of \$27.76 per square foot of living area is within this range.

The appellant states he has the highest assessed value per square foot of class 2-03 houses in his area. All four of the appellant's comparables were between 322 and 508 square feet larger than the subject. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot improvement assessment is well justified given its considerably smaller size. Therefore, no reduction in the subject's improvement 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 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: May 20, 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.