



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

APPELLANT: Brian Chiapetta
DOCKET NO.: 08-20825.001-R-1
PARCEL NO.: 14-17-310-021-0000

The parties of record before the Property Tax Appeal Board are Brian Chiapetta, the appellant(s); 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: \$22,940
IMPR.: \$69,292
TOTAL: \$92,232

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,250 square foot parcel of land improved with a 96-year old, two-story, masonry, four unit, multi-family, dwelling containing 4,812 square feet of living area, four baths, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted a grid listing descriptions and assessment information on a total of four properties suggested as comparable and located within one and one-half blocks of the subject. The properties are described as three-story, masonry, six unit, multi-family dwellings with six baths and a full basement with one finished. The properties range: in age from 82 to 106 years with one age unknown; in size from 7,572 to 9,408 square feet of living area; and in improvement assessments from \$11.50 to \$13.32 per square foot of living area or \$16,433 to \$18,770 per apartment unit. Limited information on an additional property was also submitted. This property is a three-story, masonry, six-unit, multi-family dwelling with an improvement assessment of \$18,652 per unit.

Square footage information was not provided. 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 improvement assessment of \$69,292 or \$14.40 per square foot of living area was disclosed. The improvement assessment reflects a per unit assessment of \$17,323. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable and located within one-quarter of a mile of the subject. The properties are described as two-story, masonry, three or four unit, multi-family dwellings with three or four bath and a full basement with two finished. The properties range: in age from 85 to 108 years; in size from 4,256 to 4,817 square feet of living area; and in improvement assessments from \$14.40 to \$17.45 per square foot of living area or \$15,322 to \$25,937 per unit. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant, Brian Chiapetta, testified that there are a lack of four unit properties and, because of this, he analyzed six unit apartment buildings and analyzed them on a per unit basis to show the subject was over assessed.

The board of review's representative, Michael Terebo, asserted that the board of review's comparables are most similar in size.

After reviewing the testimony 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 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 not met this burden.

The parties presented a total of nine properties suggested as comparable to the subject. The PTAB finds the board of review's comparables #1, #2, and #3 the most similar to the subject in size, age, design, and construction. The properties are described as two-story, masonry, four-unit, multi-family dwellings. The properties range: in age from 92 to 108 years; in size from 4,256 to 4,817 square feet of living area; and in improvement assessments from \$14.40 to \$17.45 per square foot of living area or \$15,322 to \$21,001 per apartment unit. In comparison, the subject's improvement assessment of \$14.40 per square foot of living area or \$17,323 per unit is within both the ranges created by these comparables. After considering adjustments and the differences in both parties' comparables when compared to the

subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the assessment 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

Frank J. Huff

Member

Member

Mario M. Louie

William 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.