FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark Castiglia
DOCKET NO.: 08-22607.001-R-1
PARCEL NO.: 09-25-107-020-0000

The parties of record before the Property Tax Appeal Board are Mark Castiglia, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:	$ 13,516
IMPR.:	$ 51,879
TOTAL:	$ 65,395

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,560 square foot parcel of land improved with a 58 year old, one-story, masonry, single-family dwelling that contains 1,807 square feet of living area, two and one half baths, and two fireplaces. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of this argument, the appellant, via counsel, submitted data and descriptions on a total of three properties suggested as comparable to the subject and located within the subject's neighborhood. The properties are described as one or one and one-half story, masonry, or frame and masonry, single-family dwellings. Features include: three and one half to three and two half baths; one or two fireplaces, and a partial or full basement. The properties range: in age from 56 to 58 years; in size from 4,196 to 4,836 square feet of building area; and in improvement assessment from $19.76 to $21.50 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 improvement assessment of $51,879 or $28.71 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding four properties suggested as comparable and located within the subject's neighborhood. The properties are described as one-story, masonry, single-family dwellings. Features include: one and one-half to two and one-half baths; a full basement; and one to three fireplaces. These properties range in age from 55 to 57 years and range in size from 1,838 to 1,946 square feet of living area. Their improvement assessments range from $28.71 to $35.49 per square foot of living area. The board's grid sheet indicates comparable #1 sold in July 2006 for $595,000 or $323.72 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney stated that board of review comparable #1 is over assessed based on its recent purchase and that the board's comparables have basements while the subject is situated on a slab foundation.

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 argued assessment inequity 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 assessments 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 demonstrated unequal treatment by clear and convincing evidence.

The parties presented a total of seven suggested comparable properties. The PTAB finds the board of review's comparables #2, #3, and #4 are the most similar to the subject in size, construction, number of baths, and age. These properties range in improvement assessment from $29.87 to $35.49 square foot of living area. The subject's assessment of $28.71 per square foot of living area is below the range of the most similar comparables.

Therefore, 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 improvement 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.

Chairman

Member

Member

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: April 19, 2013

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.