



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

APPELLANT: Anthony Muscolino
DOCKET NO.: 08-23307.001-R-1
PARCEL NO.: 23-03-219-005-0000

The parties of record before the Property Tax Appeal Board are Anthony Muscolino, the appellant, by attorney Timothy C. Jacobs, of Gary H. Smith 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: \$ 7,028
IMPR.: \$ 45,916
TOTAL: \$ 52,944

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is 18 years old and contains 3,972 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a three-car attached garage. The subject is classified as a class 2-08 residential property (two or more story residence, up to 62 years of age, 3,801 to 4,999 square feet) under the Cook County Real Property Assessment Classification Ordinance and is located in Hickory Hills, Palos Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on seven suggested comparable properties described as frame, masonry, or frame and masonry dwellings.¹ The comparables have the same assigned neighborhood and classification codes as the subject. One of the comparables is located on the same tax block as the subject, and the other six comparables are located from 1.5 to 2.25 miles from the subject. The comparable dwellings range in age from 10 to 34 years old and contain 4,080 to 4,857 square feet of living area. Four dwellings have full unfinished

¹ The appellant did not provide any information on the number of stories, although each had the same classification code of 2-08 as the subject.

basements, and three have finished basements, either full or partial. Each comparable has central air conditioning, one or two fireplaces, and a two or three-car attached garage. The comparables have improvement assessments ranging from \$37,536 to \$48,590 or \$8.49 to \$11.47 per square foot of living area. The subject's improvement assessment is \$45,916 or \$11.56 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$37,205 or \$9.37 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$52,944 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two or three-story dwellings of masonry or frame and masonry construction. The comparables have the same assigned neighborhood and classification codes as the subject. One of the comparables is located across the street from the subject property, and another is located one-quarter mile away. The dwellings are from 17 to 26 years old and contain from 3,826 to 4,205 square feet of living area. Two comparables are described as being of deluxe quality, while the subject and the other two comparables are described as being of average quality. Three dwellings have full unfinished basements, and one has a slab foundation. Each comparable has central air conditioning, one or two fireplaces, and an attached garage, from two-car to three-car. These properties have improvement assessments ranging from \$28,642 to \$49,867 or \$6.81 to \$12.18 per square foot of living area. The comparable assessed at \$6.81 per square foot has a prorated assessment at 50%, indicating an assessment at 100% of \$57,284 or \$13.62 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.

Both parties presented assessment data on a total of eleven suggested comparables. The board of review's comparables #3 and #4 were described as being of deluxe quality and received reduced weight in the Board's analysis. The appellant's comparables #2 through #7 were located from 1.5 to 2.25 miles from the subject; comparables #2 through #4, #6, and #7 were larger than the subject; and comparables #4, #6, and #7 were older. As a result,

the appellant's comparables #2 through #7 also received reduced weight. The Board finds the appellant's comparable #1 and the board of review's comparable #1 were very similar to the subject in age, size, and location. Additionally, the board of review's comparable #2, although not located near the subject, was very similar in all other respects. Due to their similarities to the subject, these three comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$43,924 to \$48,590 or \$11.47 to \$11.64 per square foot of living area. The subject's improvement assessment of \$45,916 or \$11.56 per square foot of living area falls within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.



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: May 18, 2012



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.