



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

APPELLANT: Leonard DiCristofano  
DOCKET NO.: 08-23930.001-R-1 through 08-23930.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Leonard DiCristofano, the appellant, by attorney Anthony M. Farace, of Amari & Locallo in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds it has no jurisdiction over the assessment of the property as established by the Cook County Board of Review. The assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-23930.001-R-1	14-32-101-050-0000	20,700	39,600	\$60,300
08-23930.002-R-1	14-32-101-051-0000	20,700	50,337	\$71,037

**ANALYSIS**

The subject property is described as having two improvements situated on a 5,000 square foot parcel. Improvement #1, identified by parcel number 14-32-101-051, is a 120 year old, two-story, mixed-use building containing one ground level storefront and three one-bedroom apartment units<sup>1</sup>. Improvement #2, identified by parcel number 14-32-101-050, is a 124 year old, two-story multi-family building with two one-bedroom apartment units. Each building has individual heating, air conditioning, hot water and electrical service.

The appellant's attorney filed the appeal contending overvaluation based on an appraisal and recent purchase of the subject. In support of this contention, the appellant's

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<sup>1</sup> The Board of Review incorrectly listed this parcel's property description as having five residential apartment units. As the appellant's appraisal and the Board of Review's photograph indicate otherwise, the appellant's description prevails.

attorney submitted a one page RESPA statement indentifying the purchaser as Colin Hebson. The appellant's attorney also submitted an appraisal completed by Property Valuation Services with a date of valuation and inspection of August 26, 2008. The appraisers indicated a final opinion of value for the two improvements of \$790,000. Page two of the appraisal indicates the appraisal was completed to assist in the lending decision process, while page six of the appraisal indicates the two properties: were under contract for a total price of \$610,000; not listed on the open market; and the buyer approached the seller directly to purchase. The appraisal contains a copy of the sale contract that lists Colin Hebson as the purchaser. The petition, however, lists the appellant as Leonard DiCristofano.

The board of review filed equity comparables for both parcels. They also submitted a printout from the Cook County Recorder of Deeds website indicating the sole Grantee for the subject property is Colin Hebson.

After reviewing the record and considering the arguments of the parties, the Property Tax Appeal Board finds it does not have jurisdiction over the subject property and hereby dismisses the appeal.

Section 16-160 of the Property Tax Code (35 ILCS 200/16-160) provides in part that:

In counties with 3,000,000 or more inhabitants, beginning with assessments made for the 1996 assessment year for residential property of 6 units or less and beginning with assessments made for the 1997 assessment year for all other property, and for all property in any county other than a county with 3,000,000 or more inhabitants, any **taxpayer** dissatisfied with the decision of a board of review. . . as such decision pertains to the assessment of his or her property for taxation purposes. . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review. . . appeal the decision to the Property Tax Appeal Board for review. . . . (Emphasis added.)

In accordance with this statutory authority, section 1910.10(c) of the rules of the Property Tax Appeal Board provides in part that:

Only a **taxpayer or owner of property** (emphasis added) dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation purposes . . . may file an appeal with the [Property Tax Appeal] Board.

86 Ill.Admin.Code §1910.10(c). These provisions clearly provide that only a taxpayer, owner or taxing body with a tax revenue interest may initiate an appeal before the Property Tax Appeal Board to challenge a decision of the board of review relating to the assessment of the property.

The evidence in this record disclosed the appellant named in the petition was Leonard DiCristofano, however, the record clearly shows Colin Hebson is the owner. No evidence was presented by either party that would indicate Leoneard DiCristofano is a taxpayer, owner, or a taxing body with a tax revenue interest that would have standing to initiate this appeal before the Property Tax Appeal Board to challenge the decision of the Cook County Board of Review as it pertains to the assessment of the subject property.

For these reasons the Property Tax Appeal Board finds it does not have jurisdiction over the appeal and hereby dismisses it.

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.

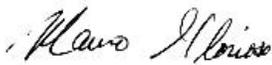


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Chairman



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Member

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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: July 18, 2014



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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.