



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

APPELLANT: Fred Rafaty
DOCKET NO.: 08-24041.001-R-1
PARCEL NO.: 01-28-416-029-0000

The parties of record before the Property Tax Appeal Board are Fred Rafaty, the appellant, by attorney Lisa A. Marino of Marino & Assoc., 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: \$18,643
IMPR: \$108,687
TOTAL: \$127,330

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 5,963 square feet of living area. The dwelling is 1 year old. Features of the home include a full unfinished basement, a partial attic with living area, central air conditioning, a fireplace and a three-car attached garage. The property has a 38,841 square foot site and is located in Barrington Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of masonry or frame and masonry construction that ranged in size from 3,846 to 6,209 square feet of living area. The dwellings were all one year old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full unfinished basement, central air conditioning, a fireplace and either a three or four-car attached garage. Two of the comparables were listed as having partial attics with living area. The comparables have improvement assessments ranging from \$60,694 to \$107,900 or from \$15.61 to \$17.38 per square foot of living area. The subject's improvement assessment is \$108,687 or \$18.23 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$96,958 or \$16.26 per square foot of living area.

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 three comparable properties improved with two-story dwellings of masonry construction that range in size from 5,157 to 5,963¹ square feet of living area. Two of the dwellings are 1 year old and comparable number 3 is listed as 4 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full basement and central air conditioning. Two of the comparables have two fireplaces and a three car garage. Comparable number 3 has recreation room finish in the basement; one fireplace and a four-car garage. Comparables numbers 1 and 2 have a partially finished attic. The comparables have improvement assessments ranging from \$108,260 to \$120,547 or from \$19.33 to \$21.57 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 met this burden.

The parties to the appeal submitted a total of six comparable properties for the Property Tax Appeal Board's consideration. The Board gave less weight to appellant's comparable number 2 due to the significant living area square footage variance when compared to the subject property. The Board finds the remaining five comparable properties in the record are similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject and each other, these comparables received equal weight in the Board's analysis. These comparables had improvement assessments that ranged from \$15.61 to \$21.57 per square foot of living area. The subject's improvement assessment of \$18.23 per square foot of

¹ On its "Assessment Equity Grid Analysis" form the board of review listed the square footage for comparables numbers 1 and 2 as 6,305 square feet of living area, which may include the finished living area found in the attic. However, the property record cards which were attached to the grid indicated the square foot of living area for each of these two properties was 5,963. For uniformity, the Property Tax Appeal Board will base its analysis on the 5,963 square footage figures as indicated on the property record cards for these comparables and the subject property.

living area falls within the range established by the best comparables in this record. Based on this record the Board finds the subject's improvement assessment is supported by the assessments of the comparables submitted into evidence by both parties. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and thus, a reduction in the subject's assessment is not justified.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: June 21, 2013

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.