



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

APPELLANT: Lorenzo Martino  
DOCKET NO.: 08-24341.001-R-1  
PARCEL NO.: 12-36-309-083-0000

The parties of record before the Property Tax Appeal Board are Lorenzo Martino, the appellant, by attorney John P. Fitzgerald, of John P. Fitzgerald, Ltd. 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:** \$7,587  
**IMPR.:** \$34,123  
**TOTAL:** \$41,710

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of masonry construction containing 1,795 square feet of living area. The dwelling is 56 years old. Features of the home include a full partially finished basement, a fireplace and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties that range in age from 56 to 67 years old. The comparable dwellings range in size from 1,528 to 1,715 square feet of living area. The appellant did not include any data concerning number of stories, exterior construction or basements for either the subject property or the comparables. The comparables have improvement assessments ranging from \$17,886 to \$27,353 or from \$11.70 to \$15.95 per square foot of living area. The subject's improvement assessment is \$34,123 or \$19.01 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 final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story masonry dwellings that range in age from 50 to 58 years old. The dwellings range in size from 1,633 to 1,714 square feet of living area. Features include either full or partial basements; all with recreation room finish. Two of the comparables have central air conditioning and three have two-car garages. The fourth comparable has a 1.5-car garage. Three of the comparables have one fireplace while the fourth comparable has two fireplaces. These properties have improvement assessments ranging from \$31,403 to \$33,644 or from \$19.10 to \$20.17 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.

The Board finds the comparables submitted by the board of review were most similar to the subject. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The Property Tax Appeal Board gives diminished weight to the comparables submitted by the appellant. The appellant did not present any data concerning several features or amenities of the properties which are relevant in the establishment of a property's assessment and thus vital for a determination of assessment uniformity. The appellant did not submit information concerning number of stories, exterior construction, or basements. The Property Tax Appeal Board finds the appellant's failure to provide essential information concerning the features of the comparables goes to the weight and credibility of the evidence submitted. Documented evidence submitted by the board of review indicated the subject property had a full basement with formal recreation room finish. The board of review's comparables all have either full or partial basements with recreation room finish. Three of the board of review's comparables had two-car garages and the fourth comparable had a 1.5-car garage. The board of review's comparables had improvement assessments that ranged from \$19.10 to \$20.17 per square foot of living area. The subject's improvement assessment of \$19.01 per square foot of living area is below 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.

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

*J. R.*

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: December 21, 2012

*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.