



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

APPELLANT: Dennis Talentowski  
DOCKET NO.: 08-24778.001-R-1  
PARCEL NO.: 18-04-401-021-0000

The parties of record before the Property Tax Appeal Board are Dennis Talentowski, the appellant, by attorney Mitchell L. Klein of Schiller Klein 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:** \$9,000  
**IMPR.:** \$60,461  
**TOTAL:** \$69,461

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1.5-story dwelling of masonry construction containing 2,763 square feet of living area. The dwelling is 54 years old. Features of the home include a full unfinished basement and a fireplace. The property has an 11,250 square foot site and is located in LaGrange, Lyons Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as 1.5-story dwellings of masonry or frame construction that ranged in size from 2,013 to 2,572 square feet of living area. The dwellings ranged in age from 84 to 121 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full basement and a two-car garage. One of the comparables has a finished recreation room in the basement. One comparable has central air conditioning and two comparables has a fireplace. The comparables have improvement assessments ranging from \$43,408 to \$52,716 or from \$18.44 to \$23.24 per square foot of living area. The subject's improvement assessment, excluding the home improvement exemption, was \$60,461 or \$21.88 per square foot of living area. The appellant noted that the subject property has a Home Improvement Exemption with a depreciated cost of \$39,902

that is not included in the assessed value. The appellant applied the 16% level of assessments for class 2 properties to the home improvement amount and added \$6,384 in assessed value to subject's improvement assessment. This resulted in an improvement assessment of \$66,845 or \$24.19 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$50,978.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$69,461 was disclosed. The board of review presented a description and assessment information on one comparable property. The board of review's comparable is the same property as appellant's comparable 3. The property is improved with 1.5-story dwelling of masonry construction that contains 2,013 square feet of living area. The dwelling is 84 years old. Features of the comparable include a full unfinished basement, a fireplace and a two-car garage. This property has an improvement assessment of \$46,987 or \$23.24 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 of the appeal submitted three different comparable properties for the Board's consideration. The Board gave diminished weight to the comparables due primarily to the significant age disparity when compared to the subject property. The comparables are 84, 85, and 121 years old respectively. The subject is 54 years old. The comparables had improvement assessments that ranged from \$18.44 to \$23.34 per square foot of living area. The subject's improvement assessment, excluding the value attributed to the home improvement is \$21.88 which is within the range established by the comparables in this record. The Board further finds after considering the market value of the new improvement as disclosed on the assessor's printout, and the \$6,384, assessment attributed to the home improvement the subject would have a revised improvement assessment of \$66,845 or \$24.19 per square foot of living area. (\$60,461 + \$6,384). Although the subject has a higher improvement assessment per square foot than the range established by the comparables, the Board finds this is

justified based on the fact the subject dwelling is significantly newer than the comparables and is of masonry construction while two of the three comparables are frame. In conclusion, after considering differences in the comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and 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

*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: August 23, 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.