



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

APPELLANT: Franca Bozzano
DOCKET NO.: 08-25089.001-R-1 through 08-25089.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Franca Bozzano, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-25089.001-R-1	18-09-119-006-0000	7,289	28,985	\$36,274
08-25089.002-R-1	18-09-119-007-0000	7,289	28,985	\$36,274

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 55-year-old, single-family dwelling of frame and masonry construction prorated over two tax parcels located in Lyons Township, Cook County. Features of the residence include a partial-finished basement, central air-conditioning, two fireplaces and a two-car attached garage. At hearing, both parties agreed that the subject consists of a multi-level dwelling containing 2,635 square feet of living area.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support this claim, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellant also submitted colored photographs of the subject and the suggested comparables, a two-page brief and a copy of the board of review's decision. The four suggested comparables consist of multi-level or two-story, single-family dwellings of frame and masonry construction located within five blocks of the subject. Two of the comparables are located on the same street as the subject. The improvements range in size from

2,825 to 3,378 square feet of living area and range in age from 46 to 58 years old. The comparables contain three or three and one-half bathrooms, a finished or unfinished basement, central air-conditioning, one or two fireplaces and a two-car attached garage. The improvement assessments range from \$19.11 to \$21.11 per square foot of living area.

At hearing, the appellant argued that the appellant's comparable one is similar to the subject in improvement size, amenities, age, construction, design and location; however, it has a lower improvement assessment per square foot than the subject. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total combined assessment of \$77,496. The subject's improvement assessment is \$62,918 or \$23.88 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, 53 or 58-year-old, single-family dwellings of masonry construction located within one-quarter mile of the subject. One of the comparables is located on the same street as the subject. The improvements range in size from 2,850 to 3,026 square feet of living area. The comparables contain two or two and one-half bathrooms, a full-unfinished basement, central air-conditioning and a fireplace. Two comparables have a one-car or two-car garage. The improvement assessments range from \$21.63 to \$22.54 per square foot of living area.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a two-page letter highlighting various differences between the subject and the board of review's comparables.

After hearing the testimony 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). 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 overcome this burden.

Both parties presented assessment data on a total of seven properties suggested as comparable to the subject. The Board

finds these seven properties similar overall to the subject in improvement size, age, exterior construction and amenities. In addition, three of the comparables are located on the same street and within one block of the subject. The seven comparables have improvement assessments ranging from \$19.11 to \$22.54 per square foot of living area. The subject's per square foot improvement assessment of \$23.88 falls above the range established by these properties. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is inequitable and a reduction in the subject's assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

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: July 22, 2011

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.