FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Raymond Rovello
DOCKET NO.: 08-25840.001-R-1
PARCEL NO.: 24-31-402-020-0000

The parties of record before the Property Tax Appeal Board are Raymond Rovello, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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:	$ 14,774
IMPR.:	$ 66,633
TOTAL:	$ 81,407

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is 7 years old and contains 3,611 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a three-car garage. The subject property is located in Palos Heights, Worth Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four suggested comparable properties described as two-story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are from 9 to 23 years old and contain from 3,483 to 3,667 square feet of living area. Each comparable has central air conditioning, and three comparables have a fireplace. However, the appellant did not provide any information on the comparables' foundations or garages. The comparables have improvement assessments ranging from $41,239 to $66,057 or from $11.84 to $18.01 per square foot of living area. The subject's improvement assessment is $66,633 or $18.45 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to $52,982 or $14.67 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $81,407 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The dwellings are 9 years old and contain from 3,232 to 3,667 square feet of living area. Each comparable has a three-car garage, central air conditioning, from one to three fireplaces, and a full basement, one of which is finished. These properties have improvement assessments ranging from $59,856 to $69,657 or from $18.32 to $20.11 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.

Both parties presented assessment data on a total of eight suggested comparables. The Board finds the appellant did not provide any information on the comparables' foundations or garages. The appellant's comparables #3 and #4 were approximately 15 years older than the subject and received reduced weight in the Board's analysis. The appellant's comparables #1 and #2 and the board of review comparables #3 and #4 were most similar to the subject in size and were very similar in age, location, and design. In addition, the board of review's comparables #1 and #2, despite being somewhat smaller than the subject, were also very similar in age, location, and design. Furthermore, the board of review comparables had masonry exterior construction, full basements, and three-car garages like the subject. Due to their similarities to the subject, these six comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $60,058 to $69,657 or from $16.50 to $20.11 per square foot of living area. The subject's improvement assessment of $66,633 or $18.45 per square foot of living area falls within 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.

Chairman

Member

Member

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: August 23, 2013

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.