



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

APPELLANT: Joseph De Rosa  
DOCKET NO.: 08-26376.001-R-1  
PARCEL NO.: 06-08-116-003-0000

The parties of record before the Property Tax Appeal Board are Joseph De Rosa, the appellant, 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:** \$8,045  
**IMPR.:** \$25,211  
**TOTAL:** \$33,256

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 5,587 square feet of land area is improved with a one-story dwelling of frame construction containing 1,873 square feet of living area. The dwelling is 4 years old. Features of the home include a full unfinished basement, central air conditioning, and a two-car garage. The property is located in Hoffman Estates, Hanover Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process concerning the subject's land assessment; no dispute was raised concerning the improvement assessment. The appellant in the Residential Appeal petition erroneously reported that the subject has a land assessment of \$6,756 or \$1.21 per square foot of land area. In fact, the subject has a land assessment of \$8,045 or \$1.44 per square foot of land area.

In support of the land inequity argument, the appellant submitted information on four comparable properties said to be located within a block of the subject and each of which was improved with a one-story dwelling. The parcels range in size from 6,014 to 9,135 square feet of land area and have land assessments ranging from \$5,292 to \$8,036 or \$0.88 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$4,917 or \$0.88 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final land assessment of \$8,045 was disclosed along with the subject's improvement assessment of \$25,211. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties ranging in lot size from 5,457 to 5,544 square feet of land area. The comparables have land assessments ranging from \$7,858 to \$7,983 or \$1.44 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land 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 land 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). 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 submitted a total of eight land equity comparables said to be in the same neighborhood code assigned by the assessor as the subject property. The Board finds the comparables submitted by the board of review were most similar to the subject in location and lot size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments of \$1.44 per square foot of land area identical to the subject's land assessment of \$1.44 per square foot of land area. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence

that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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 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: March 23, 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.