



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

APPELLANT: Richard Moncebaiz  
DOCKET NO.: 08-26714.001-R-1  
PARCEL NO.: 24-07-202-009-0000

The parties of record before the Property Tax Appeal Board are Richard Moncebaiz, 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:** \$6,814  
**IMPR.:** \$31,897  
**TOTAL:** \$38,711

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 3,398 square feet of living area.<sup>1</sup> The dwelling is approximately 17 years old. Features of the home include a slab foundation, central air conditioning, a fireplace and a two-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation. The appellant, however, failed to provide comparable sales data within the appeal information. The appellant submitted information on six comparable properties described as two-story frame or frame and masonry dwellings that range in age from 22 to 54 years old. The comparables have different assigned neighborhood codes as the subject property and are located between one-half to one and one-half mile from the subject property. The comparable dwellings range in size from 3,286 to 4,033 square feet of living area and have a slab foundation, a crawl-space foundation or a partial unfinished

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<sup>1</sup> The appellant reports the subject property has 3,398 square feet of living area, while the board of review reports 3,798 square feet of living area.

basement. Five of the comparables have central air conditioning and four comparables have a fireplace. Five comparables have a two-car attached or detached garage and one has a three and one-half car attached garage. The comparables have improvement assessments ranging from \$20,890 to \$28,540 or from \$6.26 to \$7.36 per square foot of living area. The subject's improvement assessment is \$31,897 or \$9.39 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$25,000 or \$7.36 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 \$38,711 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame dwellings that range in age from 49 to 62 years old. The comparables have the same assigned neighborhood code as the subject property. The dwellings range in size from 2,538 to 3,264 square feet of living area. Features include a slab or crawl-space foundation and between a two-car and three-car garage. Three comparables have central air conditioning. These properties have improvement assessments ranging from \$12,992 to \$25,028 or from \$3.98 to \$9.60 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a brief documenting previous and ongoing complaints with the board of review. The brief also references the building sketch from appraiser James L. Sloan indicating the subject has 3,398 square feet of living area.

The Board finds the building sketch from appraiser James L. Sloan, indicating the subject has 3,398 square feet of living area, to be the best evidence in the record of the subject's size.

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 ten equity comparables. The Board finds the ten comparables similar to the subject in location, size, exterior construction and features. Each of the comparables is older than the subject with eight ranging in age from 48 to 62 years old. These comparables have

improvement assessments ranging from \$12,992 to \$28,540 or from \$3.98 to \$9.60 per square foot of living area. The subject's improvement assessment of \$8.40 per square foot of living area is within the range established by the comparables. The Board finds the subject's higher improvement assessment in relation to seven of the comparables is justified due to its superior age. 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 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.