



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

APPELLANT: Angelo DiPaolo
DOCKET NO.: 08-27848.001-R-1
PARCEL NO.: 04-26-200-149-0000

The parties of record before the Property Tax Appeal Board are Angelo DiPaolo, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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: \$ 25,771
IMPR.: \$ 167,624
TOTAL: \$ 193,395

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 30-year-old, two-story, single-family dwelling of masonry construction containing 6,206 square feet of living area and located in Northfield Township, Cook County. Features of the residence include four and one half-baths, five bedrooms, a partial, unfinished basement, central air conditioning, one fireplace, and an attached three-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables, two of which are located within a one block radius of the subject property. The properties are improved with a two-story, masonry, single-family dwelling. They range: in age from 3 to 53 years; in size from 5,333 to 11,253 square feet of living area; and in improvement assessment from \$7.63 to \$23.31 per square foot of living area. The appellant submitted evidence for comparable #3 that indicated its 2008 assessment was a partial assessment. The evidence did not

reflect any proration factor, however. The subject's improvement assessment is \$23.50 per square foot of living area. Amenities for the suggested comparable properties include three full and two half-baths to six full and two half-baths, a full or partial, finished or unfinished basement, two or three fireplaces, and a three or four-car garage. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$145,840 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data relating to four suggested comparables. All of the comparables are located in Northfield, while the subject property is located in Glenview. The properties are improved with a two-story, masonry, single-family dwelling. They range: in age from 7 to 69 years; in size from 5,141 to 7,102 square feet of living area; and in improvement assessment from \$22.79 to \$25.34 per square foot of living area. Amenities for the properties include three full to five full and three half-baths, five or six bedrooms, a full, finished or unfinished basement, central air conditioning, two to four fireplaces, and a three or four-car garage. Based upon this evidence, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant stated that the board's comparables are located further from the subject property than the appellant's comparables.

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.

The parties submitted a total of seven suggested comparable properties for the Board's consideration. The Board finds that comparable #1 submitted by the appellant is the most similar to the subject in location, improvement size, design and/or amenities. The appellant's comparable #3 is a partial assessment and the appellant's comparable #2 is not similar to the subject in age or improvement size. Additionally, all of the board of review's comparables are located in a different city than the subject property. As the Board finds the majority of these comparables dissimilar to the subject property, it finds the appellant has failed to adequately demonstrate that the subject

dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

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: October 19, 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.