



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

APPELLANT: Scott Dolemba  
DOCKET NO.: 08-28288.001-R-1  
PARCEL NO.: 25-31-110-007-0000

The parties of record before the Property Tax Appeal Board are Scott Dolemba, 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:** \$3,229  
**IMPR.:** \$32,487  
**TOTAL:** \$35,716

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story apartment building of masonry construction containing 5,362 square feet of living area<sup>1</sup>. The building is 45 years old and has a concrete slab foundation. The property is classified as a Class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as Class 2-11 masonry multi-family buildings that are 47 years old. The comparable buildings range in size from 3,818 to 3,640 square feet of living area. Each comparable has a concrete slab foundation. The comparables have improvement assessments ranging from \$5.40 to \$6.40 per square foot of living area. Using 3,818 square feet of living area the appellant indicated the subject's improvement assessment is \$8.51 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

---

<sup>1</sup> Appellant indicated 3,818 square feet of living area for the subject property but provided no evidence as to how he arrived at this estimate of size.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review submitted copies of the subject property characteristic sheet indicating the property had 5,362 square feet of living area. Using this estimate of size results in an improvement assessment of \$6.06 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry multi-family buildings that range in age from 43 to 46 years old. The buildings range in size from 3,962 to 5,090 square feet of living area. Each comparable has a full basement finished with an apartment. These properties have improvement assessments ranging from \$6.20 to \$7.26 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 challenged the board of reviews' comparables and submitted new evidence. The appellant also argued the Assessor's Office of Cook County issued a Certificate of Error for the subject property for 2009 based on a factual change but provided no details about the factual change.

The Board finds it cannot consider the additional comparables submitted in rebuttal. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guide of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

Additionally, the Board finds there was no explanation with respect to the "factual change in your property records" associated with the 2009 certificate of error. Therefore, the Board gives this evidence no weight.

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 Board initially finds based on this record the subject has 5,362 square feet of living area. The Board finds comparables #1 and #2 submitted by the board of review were most similar to the subject in size. Due to their similarities to the subject, these

comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$6.20 and \$6.41 per square foot of living area, respectively. The subject's improvement assessment of \$6.06 per square foot of living area is below 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: May 20, 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.