FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Simone & Francesca Rubino
DOCKET NO.: 08-28352.001-R-1
PARCEL NO.: 07-05-207-018-0000

The parties of record before the Property Tax Appeal Board are Simone & Francesca Rubino, the appellants, by attorney Lisa A. Marino of Marino & Assoc., PC 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:	$6,300
IMPR.:	$24,516
TOTAL:	$30,816

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single-family dwelling of frame construction containing 1,883 square feet of living area. The dwelling is 39 years old. Features of the home include central air conditioning, a fireplace and a two-car attached garage. The dwelling is constructed on a concrete slab foundation.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on three comparable properties described as one-story frame or frame and masonry dwellings that range in age from 38 to 43 years old. The comparable dwellings range in size from 2,561 to 2,992 square feet of living area. Features include one to two-car attached garages and concrete slab foundations. One of the comparables has central air conditioning and one has a fireplace. The comparables have improvement assessments ranging from $28,299 to $32,295 or from $10.79 to $11.05 per square foot of living area. The subject's improvement assessment is $24,516 or $13.02 per square foot of living area. Based on this evidence, the

appellants requested a reduction in the subject's improvement assessment to reflect the average per square foot assessment of the three comparables of $10.94.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story frame dwellings that range in size from 1,900 to 1,924 square feet of living area. The comparables range in age from 38 to 40 years old. Features include concrete slab foundations, central air conditioning, a fireplace and a two-car garage. One of the comparables is located in the same block as the subject. The properties have improvement assessments ranging from $25,145 to $26,339 or from $13.09 to $13.79 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 appellants contend 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 appellants have not met this burden.

The parties to the appeal submitted a total of seven comparables for the Board to consider. The Board finds the comparables submitted by the board of review were most similar to the subject in size, exterior construction, features and age. The comparables range in size from 1,900 to 1,924 square feet of living area and all have central air conditioning, a two-car garage and a fireplace. Due to their similarities to the subject, the board of review comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $13.09 to $13.79 per square foot of living area. The subject's improvement assessment of $13.02 per square foot of living area is slightly below the range established by the most similar comparables. The Property Tax Appeal Board gave diminished weight to the comparables submitted by the appellants. All three of the comparables are significantly larger than the subject and only one has either central air conditioning or a fireplace. Garages range from one to two-car attached garages. The comparables have improvement assessments ranging from $10.79 to $11.05 per square foot of living area. The Board finds that all of the comparables submitted by the appellants would require significant upward adjustments to their per square foot assessments due to the size differences between the comparables compared to the subject and

also for lack of features that the subject property has. After considering adjustments and the differences in the appellants' comparables when compared to the subject, the Board finds the appellants have failed to prove with clear and convincing evidence that the subject's improvement assessment of $13.02 per square foot of living area is not equitable. The Board further finds that the comparables submitted by the board of review support the subject's current improvement assessment. Therefore, the Property Tax Appeal Board finds that 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: May 24, 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.