



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

APPELLANT: Thomas Bono
DOCKET NO.: 08-30028.001-R-1
PARCEL NO.: 15-01-321-019-0000

The parties of record before the Property Tax Appeal Board are Thomas Bono, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC, 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: \$27,232
IMPR.: \$48,552
TOTAL: \$75,784

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of masonry construction containing 2,856 square feet of living area. The dwelling is approximately 45 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 2.5-car garage. The property has a 9,200 square foot site and is located in River Forest, River Forest Township, Cook County.

The appellant is challenging the subject's land assessment for the 2008 tax year based on assessment inequity. The appellant submitted information on four comparable properties that each had the same classification code and neighborhood code and street address as the subject property. The comparables had sites ranging in size from 9,457 to 12,267 square feet of land area. The comparables had land assessments ranging from \$12,104 to \$15,701 or \$1.28 per square foot of land area. The comparables had improvement assessments ranging from \$53,480 to \$67,320 and total assessments ranging from \$64,107 to \$81,451. The subject property has a total assessment of \$75,784 and a land assessment of \$27,232 or \$2.96 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$11,776.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$75,784 or

\$26.54 per square foot of living area, including land, was disclosed. The subject property has a land assessment of \$27,232 or \$2.96 per square foot of land area and an improvement assessment of \$48,552 or \$17.00 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties improved with two-story dwellings of masonry construction that range in size from 2,730 to 3,266 square feet of living area. The dwellings ranged in age from 43 to 62 years old. Each comparable has the same classification code and neighborhood code as the subject property. One comparable is located on the same street and within the same block as the subject property. Each comparable has a full unfinished basement, one fireplace and a 2-car or 2.5-car garage. Three comparables also have central air conditioning. The properties have sites of either 8,750 or 9,200 square feet of land area. The comparables have land assessments of either \$25,900 or \$27,232 or \$2.96 per square foot of land area. The same comparables have improvement assessments that range from \$50,614 to \$54,321 or from \$16.63 to \$19.24 per square foot of living area and total assessments ranging from \$77,846 to \$81,281 or from \$24.56 to \$29.06 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant asserted the board of review failed to address the land equity argument.

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 the evidence in the record does not support a reduction in the subject's assessment.

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 Board initially finds that although the appellant asserts he is contesting the land assessment only, the appellant cannot limit the Property Tax Appeal Board's review to the land assessment. An appeal of an assessment to the Property Tax Appeal Board from a decision of the board of review includes both the land and the improvements. Showplace Theatre Co. v. Property Tax Appeal Board, 145 Ill.App.3d 774, 495 N.E.2d 1312, 99 Ill.Dec. 577 (2nd Dist. 1986).

The record contains assessment information on eight comparables submitted by the parties. The eight comparables had the same

classification code and neighborhood code as the subject property. These properties had sites ranging in size from 8,750 to 12,267 square feet of land area. The land assessments ranged from \$12,104 to \$27,232 and either \$1.28 or \$2.96 per square foot of land area. The subject's land assessment of \$2.96 per square foot of land area is identical to four of the comparables in the record.

Significantly, the Board finds the eight comparables had total assessments ranging from \$64,107 to \$81,451. The subject's total assessment of \$75,784 falls within this range. The board of review provided additional descriptive information with respect to its comparables disclosing that comparables #1, #2 and #3 were improved with dwellings similar to the subject in style, construction, size, age and features. These three comparables had identical land assessments as the subject and total assessments ranging from \$77,846 to \$81,281 or from \$28.23 to \$29.06 per square foot of living area, including land. The subject's total assessment of \$75,784 or \$26.54 per square foot of living area, including land, is below this range. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed and a reduction in the subject's assessment is not justified.

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.



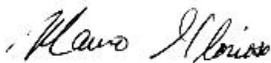
Chairman



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: December 20, 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.