



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

APPELLANT: Dan Volpe  
DOCKET NO.: 09-22120.001-R-1  
PARCEL NO.: 09-24-411-046-0000

The parties of record before the Property Tax Appeal Board are Dan Volpe, 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:** \$ 4,039  
**IMPR.:** \$ 52,291  
**TOTAL:** \$ 56,330

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 5,985 square feet of land improved with a 53-year old, two-story, multi-family dwelling of masonry construction. The property contains 3,865 square feet of living area. Features of the home include a full basement and a two-car garage.

The appellant raised two arguments: that the bathroom count proffered by the county is inaccurate, and that there was unequal treatment in the assessment process.

As to the bathroom count, the appellant submitted an assessment grid analysis which indicated that the subject property contains three bathrooms, therein. In addition, he described his property as containing three baths at hearing. In contrast, the board of review submitted an assessment grid analysis which shows the subject property as containing four baths.

At hearing, the appellant testified that he has no personal knowledge of his comparables but that the properties were located within his neighborhood. He further testified that he has been

living in the property since 1955 and that he believes comparable #2 to be a close comparable to his property, due to the number of units it contains.

As to the equity argument, the appellant submitted descriptive and assessment information on three comparable properties described as masonry dwellings that range: in age from 44 to 51 years; in size from 2,725 to 3,250 square feet of living area; and in improvement assessments from \$13.02 to \$15.93 square feet of living area. Features include two to three full baths, a two-car garage, and a full or partial basement. The subject's improvement assessment is \$13.53 per square feet of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$56,330 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story, masonry multi-family dwellings that are between 48 and 52 years old. The dwellings range in size from 2,467 to 5,558 square feet of living area. Features include three to four and one half-baths, and two properties have a one-car or three-car garage. These properties have improvement assessments ranging from \$13.43 to \$16.18 per square foot of living area.

At hearing, the board of review argued that the comparables submitted by the appellant were inferior due to proximity to the subject property.

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.

As to the issue of the subject's bath count, the Board finds that the best evidence was submitted by the appellant, via his testimony. Therefore, the Board finds that the subject property contains three baths.

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 finds the comparables submitted by the appellant, and comparable #1 submitted by the board of review were most similar to the subject in size, exterior construction and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$13.02 to \$16.18 per

square foot of living area. The subject's improvement assessment of \$13.53 per square foot of living area is within 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.

*Donald 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: August 28, 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.