



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

APPELLANT: Robert Lucchetti  
DOCKET NO.: 09-31161.001-R-1  
PARCEL NO.: 04-30-407-081-0000

The parties of record before the Property Tax Appeal Board are Robert Lucchetti, the appellant(s), by attorney Richard Shapiro in Evanston, 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:** \$ 13,550  
**IMPR.:** \$ 124,291  
**TOTAL:** \$ 137,841

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 27,100 square feet of land, which is improved with a one year old, two-story, masonry, single-family dwelling. The subject's improvement size is 7,007 square feet of living area, which equates to an improvement assessment of \$17.74 per square foot of living area. Its total assessment is \$137,841, which yields a fair market value of \$1,548,775, or \$221.03 per square foot of living area (including land), after applying the 2009 Illinois Department of Revenue three year median level of assessment for Class 2 properties of 8.90%. The appellant argued that the fair market value of the subject property was not accurately reflected in its assessed value as the bases of this appeal.

In support of the overvaluation argument, the appellant submitted a brief stating that the owner completed construction on a new house on the subject property in July 2007 costing \$992,512. In support, the appellant submitted a titled "Contractor's Sworn Statement" dated January 21, 2005 and signed by Jeff Andre of Lucas-Andre Builders stating he was hired and paid \$992,511 to construct a home at the subject property. Included in the contractor's statement/affidavit was an itemization of all the subcontractors, labor, and costs. Based upon this evidence, the appellant requested reduction of the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$137,841 was disclosed for the 2009 tax year. The subject's assessment reflects a market value of \$1,548,775 using the 2009 Illinois Department of Revenue median level of assessment for Class 2, residential property of 8.90%. In support of the subject's assessment, the board of review submitted descriptions and assessment information four properties. The properties suggested as comparables are described as two-story, masonry, single-family dwellings. The properties range: in age from one to seven years old; in size from 5,680 to 7,348 square feet of living area; and have improvement assessments from \$1.59 to \$21.36 per square foot of living area. Two of the properties area partially assessed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3d Dist. 2002; Winnbago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d (2d Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill. Admin. Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction in the subject's assessment is not warranted.

The PTAB finds that the subject's market value per the appellant's evidence including construction costs and

contractor's sworn statement, and brief are reflective of the 2007 tax year when construction commenced and was completed. No further evidence was submitted to substantiate that these construction costs are reflective of the market value of the improvement in 2009. After considering the evidence submitted, the PTAB finds the subject's improvement assessment is supported 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. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mark A. Lewis*

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: November 21, 2014

*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.