



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

APPELLANT: Angelo Dipaolo
DOCKET NO.: 09-33450.001-R-1
PARCEL NO.: 04-26-200-146-0000

The parties of record before the Property Tax Appeal Board are Angelo Dipaolo, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$16,538
IMPR.: \$0
TOTAL: \$16,538

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a vacant site with 21,810 square feet of land area. The property is classified as class 1-00 vacant land under the Cook County Real Property Assessment Classification Ordinance and is to be assessed at 10% of market value. The property is located at 1408 Tuscany Court, Glenview, Northfield Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on 49 comparables. The data provided by the appellant indicated the comparables were classified as class 2 residential properties under the Cook County Real Property Classification Ordinance and are to be assessed at 10% of market value. Each comparable was located in Glenview, Northfield Township, Cook County and had the same neighborhood code as the subject property. Six comparables were located along the same street and within the same block as the subject property. Two comparables had \$1.00 land assessments, twenty six comparables had land assessments of approximately \$.43 per square foot of land area, twenty comparables had land assessments of approximately \$.75 per square foot of land area and one comparable had an assessment of \$1.20 per square foot of

land area. The appellant submitted a copy of the board of review decision disclosing the subject property had a land assessment of \$37,622 or approximately \$1.73 per square foot of land area. Based on this evidence the appellant requested the subject's assessment be reduced to \$.75 per square foot of land area or \$16,358.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of 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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant in this appeal submitted assessment information on 49 assessment comparables to demonstrate the subject was inequitably assessed. Forty six of these comparables had land assessments of either approximately \$.43 or \$.75 per square foot of land area. These comparables were similar to the subject property in location. The subject has a land assessment of approximately \$1.73 per square foot of land area, which is above the range established by the comparables. The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)). Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment is 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

Marko M. Louie

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: June 21, 2013

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.