



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

APPELLANT: Michael Vennetti
DOCKET NO.: 09-33861.001-R-1
PARCEL NO.: 27-07-303-011-0000

The parties of record before the Property Tax Appeal Board are Michael Vennetti, the appellant, by attorney Patrick J. Cullerton, of Thompson Coburn LLP in Chicago; 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: \$ 7,977
IMPR.: \$ 78,621
TOTAL: \$ 86,598

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 29,010 square foot parcel of land improved with a seven-year old, two-story, masonry, single-family dwelling containing three and one-half baths, two fireplaces, central air conditioning, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal. For hearing purposes only, this case was consolidated with docket numbers 08-29790.001-R-1 and 10-27622.001-R-1, with separate written decisions issued for each year.

In support of the equity argument, the appellant submitted color photographs, descriptions and assessment information on a total of nine properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry or frame and masonry, single-family dwellings with three and two half-baths to six full baths, one to four fireplaces for seven properties, central air conditioning, and a full, finished or unfinished basement. The properties range: in age from 4 to 18 years; in size from 6,085 to 6,874 square feet

of living area; and in improvement assessments from \$12.27 to \$13.41 per square foot of living area.

The appellant also argued that the subject property's square footage as listed by the county is incorrect. In support of this, the appellant submitted a Property Tax Appeal Board decision issued in the previous triennial period, identified by docket number 05-27445.001-R-1, in which the subject's square footage was reduced to 5,444 square feet of living area. The appellant's written brief indicated the subject's improvement value per square foot would be \$15.92 based on 5,444 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 improvement assessment of \$86,643 or \$13.50 per square foot of living area when using 6,418 square feet was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, masonry, single-family dwellings. Additionally, the comparables range: in age from 7 to 13 years; in size from 5,509 to 6,370 square feet of living area; and in improvement assessments from \$11.48 to \$18.02 per square foot of living area. The comparables also have several amenities. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney requested a rollover after issuance of the 2008 decision, which was consolidated with this case for hearing purposes.

After reviewing the testimony 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 warranted.

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 met this burden.

As to the subject's square footage, the Board takes judicial notice of its 2008 decision identified by docket number 08-29790.001-R-1, wherein the subject's total assessment was reduced to \$110,639. Based on the evidence provided, this Board found that the subject contained 6,418 square feet of living area. Therefore, the Board finds the subject contains 6,418 square feet of living area and its improvement value per square foot is \$13.50.

The parties submitted a total of 13 properties suggested as comparable to the subject. The Board finds the appellant's comparables #1, #2, #3, #7 and #8, as well as the board of review's comparable #2, are the most similar to the subject in size, location, design, construction, amenities and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These properties are masonry or frame and masonry, two-story, single-family dwellings located within the subject's neighborhood. The properties range: in age from 11 to 15 years; in size from 6,370 to 6,612 square feet of living area; and in improvement assessments from \$11.48 to \$13.09 per square foot of living area. In comparison, the subject's improvement assessment of \$13.50 per square foot of living area is above the range of these comparables. The remaining comparables were given less weight due to disparities in size and location. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment is warranted.

Additionally, the appellant's request for an assessment rollover is denied. The Property Tax Appeal Board recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment should be carried forward to the 2009 tax year, subject only to equalization, where the property is an owner-occupied residence and the tax years are within the same general assessment period. However, the Board finds that in this case doing so would result in an inequitable assessment in contravention of the Board's authority to base each decision upon equity and the weight of the evidence. (35 ILCS 200/16-185).

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

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 22, 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.