



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

APPELLANT: Richard Tomoleoni
DOCKET NO.: 10-24380.001-R-1
PARCEL NO.: 10-30-302-024-0000

The parties of record before the Property Tax Appeal Board are Richard Tomoleoni, the appellant, by attorney Christopher G. Walsh, Jr. in 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: \$6,270
IMPR.: \$42,014
TOTAL: \$48,284

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 2,992 square feet of living area. The dwelling was 36 years old. Features of the home include a partial unfinished basement and a two-car attached garage. The property has a 7,600 square foot site and is located in Niles, Niles Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as two-story dwellings of masonry or frame and masonry construction that ranged in size from 2,999 to 3,290 square feet of living area. The dwellings ranged in age from 41 to 59 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full or partial basement and a one or two-car garage. Two comparables have a finished recreation room in the basement. Three comparables have central air conditioning and three comparables have a fireplace. The comparables have improvement assessments ranging from \$40,127 to \$42,441 or from \$12.53 to \$13.38 per

square foot of living area. The subject's improvement assessment is \$42,014 or \$14.04 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$38,716 or \$12.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. 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 2,424 to 2,798 square feet of living area. The dwellings ranged in age from 15 to 55 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full basement and a two-car garage. Two of the comparables have a finished recreation room in the basement. Three comparables have central air conditioning and three comparables have a fireplace. These properties have improvement assessments ranging from \$37,030 to \$45,843 or from \$14.42 to \$17.73 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

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 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 parties to the appeal submitted a total of eight comparable properties into the record for the Board's consideration. The Board finds that neither party submitted comparables that were particularly similar to the subject property. Three of the comparables submitted by the board of review were significantly smaller in living area than the subject property and two of the comparables submitted by the appellant were more than 270 square feet larger than the subject property. In addition, the

properties submitted by the parties that were closest in size to the subject property ranged in age from 53 to 59 years old. The subject property was 36 years old. The Board finds both parties submitted comparables with improvement assessments ranging from \$37,030 to \$45,843 or from \$12.53 to \$17.73 per square foot of living area. The subject's improvement assessment of \$42,014 or \$14.04 per square foot of living area is within the range established by both parties' comparables. After considering adjustments and differences in both parties' comparables, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable. Therefore, the Board finds that 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

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: April 18, 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.