



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

APPELLANT: Dina Messino  
DOCKET NO.: 10-24979.001-R-1  
PARCEL NO.: 15-34-205-006-0000

The parties of record before the Property Tax Appeal Board are Dina Messino, the appellant(s); 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:** \$ 2,362  
**IMPR.:** \$ 19,615  
**TOTAL:** \$ 21,977

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a one and one-half-story dwelling of frame and masonry construction with 1,079 square feet of living area. The dwelling is 83 years old. Features of the home include one bath, a full unfinished basement, and a two-car garage. The property has a 3,780 square foot site, and is located in Proviso Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

As a preliminary matter, the appellant's appeal was incomplete when received by the Property Tax Appeal Board. The appellant's appeal did not include the appellant's requested assessment, nor did it list the living square footage for seven suggested sales comparables. The appellant's initial appeal included a grid sheet that had sale and assessment information for four suggested

comparables. The Property Tax Appeal Board allowed the appellant 30 days to correct the pleadings. The appellant timely returned the appeal form with the appellant's requested assessment. The appellant also included information regarding seven additional equity comparables; however, the assessment information for these comparables was for 2011 and 2012, while the year at hand is 2010. Additionally, the appellant did not include the square footage of living area for the seven originally submitted suggested sales comparables. As such the Board is unable to consider the originally submitted seven sales comparables and the additional seven suggested sales comparables.

In regard to the equity argument, the appellant submitted complete descriptions and assessment information regarding four suggested comparables. These comparables are listed on appellant's originally submitted grid sheet. The comparables range in size from 720 to 988 square feet of living area and have assessments that range from \$21.26 to \$26.17 per square foot of living area, while the subject is assessed at \$18.18 per square foot of living area.

The appellant submitted the same comparables with regard to the market value argument. The comparables sold from March 2011 to May 2011 and had sale prices that ranged from \$100,000 to \$186,500, or \$114.94 to \$210.02. The subject's assessment reflects a market value of \$245,828, or \$227.83 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.94% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,977. The subject's improvement assessment is \$18.18 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The comparables ranged in size from 1,008 to 1,056 square feet of living area and have assessments that range from \$19.34 to \$21.10 per square foot of living area. In addition, the board of review submitted information regarding four suggested comparable sales. These comparables sold from May 2009 to October 2010. They ranged in size from 1,018 to 1,091 square feet of living area and sold for prices ranging from \$214.02 to \$291.91 per square foot of living area, including land.

In rebuttal, the appellant submitted a copy of the appellant's and the board of review's previously submitted evidence.

#### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86

Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's originally submitted sale comparable #1 and board of review comparables #1, #2, #3, and #4. These comparables sold for prices ranging from \$131.58 to \$291.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$227.83 per square foot of living area, including land, which is within the range established by the best comparables in this record. Based on this record, the Board finds a reduction in the subject's assessment is not justified.

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be board of review's equity comparables #1, #2, #3 and #4. These comparables had improvement assessments that ranged from \$19.34 to \$21.10 per square foot of living area. The subject's assessment of \$18.18 per square foot of living area falls below the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Richard A. Huff*

Member

*J. R.*

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: August 22, 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.