



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

APPELLANT: Fred Bartoli
DOCKET NO.: 10-33581.001-R-1
PARCEL NO.: 07-34-409-011-0000

The parties of record before the Property Tax Appeal Board are Fred Bartoli, the appellant, by attorney Steven B. Pearlman of Steven B. Pearlman & Associates 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: \$10,937
IMPR.: \$35,102
TOTAL: \$46,039**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 3,408 square feet of living area. The dwelling is approximately 6 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a 3.5-car attached garage. The property has a 12,153 square foot site and is located in Elk Grove Village, Schaumburg Township, Cook County.

The appellant's appeal is based on assessment inequity with respect to the improvement assessment. The appellant submitted information on three comparable properties described as two-story dwellings of frame or frame and masonry construction that ranged in size from 3,277 to 3,474 square feet of living area. The dwellings were either 10 or 20 years old. Each comparable has the same neighborhood code as the subject property. Each of the comparables has a full unfinished basement, two have central air conditioning, two comparables have one fireplace and each has a 2.5-car or a 3-car attached garage. The comparables have improvement assessments ranging from \$15,902 to \$16,310 or \$4.63

and \$4.69 per square foot of living area. The subject's improvement assessment is \$35,102 or \$10.30 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$15,915.

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 or frame and masonry construction that range in size from 3,511 to 3,765 square feet of living area. The dwellings ranged in age from 4 to 12 years old. Each has the same neighborhood code as the subject property. Each of the comparables has a full basement with one being finished, central air conditioning, one fireplace and a three-car garage. These properties have improvement assessments ranging from \$36,217 to \$38,963 or from \$10.32 to \$10.35 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant indicated that each of the board of review comparables was slightly larger in gross living area and comparable #2 has a formal recreation room in the basement.¹

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

¹ The subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket No. 11-32374.001-R-1. In the 2011 appeal the appellant agreed to accept the Cook County Board of Review proposal to reduce the subject's improvement assessment to \$39,905. In correspondence filed with the 2011 appeal in which the appellant agreed to accept the board of review proposal to reduce the improvement assessment, the appellant asserted the 2010 appeal was based on the same evidence as in the 2011 appeal. The Property Tax Appeal Board finds that upon review of the evidence submitted by the parties the evidence in the 2010 and 2011 appeals differed.

assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds comparable #1 submitted by the appellant and the board of review comparables are relatively similar to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$4.63 to \$10.35 per square foot of living area. The subject's improvement assessment of \$10.30 per square foot of living area falls within the range established by the best comparables in this record. Furthermore, the Board finds the subject's improvement assessment is below the improvement assessments of each of the board of review comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable 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.



Chairman



Member

Member



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: April 18, 2014



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.