



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

APPELLANT: John Stevo
DOCKET NO.: 11-22847.001-R-1
PARCEL NO.: 24-16-228-004-0000

The parties of record before the Property Tax Appeal Board are John Stevo, 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: \$3,685
IMPR.: \$17,453
TOTAL: \$21,138**

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 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 7,370 square foot parcel of land improved with a 44-year old, two-story, frame and masonry, single-family dwelling containing 1,790 square feet of living area. The property is located in Oak Lawn, Worth Township, Cook

County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. These properties are described as two-story, frame and masonry, single family dwellings. They range in improvement assessment from \$9.67 to \$10.31 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,138. The subject property has an improvement assessment of \$17,453 or \$9.75 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. These comparables are described as two-story, frame and masonry, single-family dwellings. They range in improvement assessment from \$10.67 to \$11.08 per square foot of living area.

In rebuttal, the appellant submitted new comparables. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, this evidence cannot be considered by the Board. 86 Ill.Admin.Code 1910.66.

At hearing, the appellant argued that the subject's whole neighborhood is assessed incorrectly. He testified the comparables he submitted are comparable to the subject and are the three best examples that the subject is over assessed. Mr. Stevo testified that three of the comparables are within three blocks of the subject property, but he was unsure how far the fourth comparable was from the subject. He argued that the board of review should not look only to the neighborhood for developing an assessment, but should look at the county as a whole. He argued that the board of review's comparables are superior to the subject.

Under cross examination, Mr. Stevo testified that the board of review's comparables are located on better streets and that comparable #2 has a better façade than the subject. He argued these comparables sell for more than properties located on the subject's block.

The board of review's representative, Joe Power, testified that both the appellant's and the board of review's comparables support the subject's current assessment.

Conclusion of Law

The taxpayer 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 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 assessment equity to be the appellant's comparables. These comparables had improvement assessments that ranged from \$9.67 to \$10.31 per square foot of living area. The subject's improvement assessment of \$9.75 per square foot of living area falls within 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.

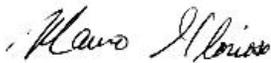
Chairman



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: October 24, 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.