

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gerald Mingolelli
DOCKET NO.: 05-21790.001-R-1
PARCEL NO.: 14-29-401-007-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Gerald Mingolelli, the appellant, by attorney Adam E. Bossov, P.C. of Chicago and the Cook County Board of Review (board).

The subject property consists of a seven-year-old, two-story single-family dwelling of masonry construction containing 3,440 square feet of living area and located in Lakeview Township, Cook County. The residence contains three and one half bathrooms, a finished basement, air conditioning, a fireplace and a two-car garage.

The appellant's attorney appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered 11 suggested comparable properties located within a quarter mile of the subject. These properties consist of two or three-story single-family dwellings of masonry construction and range in age from two to 25 years. The comparables have two or three bathrooms with some half bathrooms, eight with fireplaces and all with two or three-car garages. No evidence of basements or air conditioning was provided. The comparables contain between 2,012 and 3,711 square feet of living area and have total assessments ranging from 58,999 to \$115,538 and improvement assessments ranging from \$80,208 to \$100,895 or from \$22.92 to \$27.28 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$114,724, or \$33.35 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a quarter mile of the

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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: \$ 14,652
IMPR. \$ 95,348
TOTAL: \$110,000

Subject only to the State multiplier as applicable.

PTAB/TMcG.

subject. The comparables consist of two-story single-family dwellings of masonry construction and range in age from one to nine years. The comparables contain three or four bathrooms, finished basements; all have air conditioning and fireplaces and two-car garages. The comparables contain between 3,000 or 3,324 square feet of living area and have total assessments ranging from \$119,775 and \$144,085 and improvement assessments of between \$35.12 and \$39.74 per square foot of living area. The board also disclosed the subject's October 1999 purchase price of \$1,450,000. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

The PTAB finds the appellant's comparables, especially comparables seven and eight and with the exception of comparables one, two and five, and the appellant's comparable one are similar to the subject with some differences in living area and age to be evaluated. These properties have total assessments ranging from \$92,136 to \$144,085 and improvement assessments ranging from \$22.92 to \$39.74 per square foot of living area. The subject's per square foot improvement assessment of \$33.35 is above eight of the nine comparables in this range of properties. The PTAB gives most weight to the appellant's eight comparables, especially comparables seven and eight. The PTAB gives less weight to the remaining comparables due to recent construction, living area and age. After considering the purchase price and adjustments to the living area and age as differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is sufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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: September 28, 2007



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.