



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

APPELLANT: John Storino
DOCKET NO.: 08-23452.001-R-1
PARCEL NO.: 14-32-415-002-0000

The parties of record before the Property Tax Appeal Board are John Storino, the appellant, by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont; 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: \$ 20,700
IMPR.: \$ 79,139
TOTAL: \$ 99,839**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story, single-family dwelling of frame and masonry construction containing 2,340 square feet of living area. The dwelling is 134 years old. Features of the home include a full finished basement, central air conditioning and a fireplace. The dwelling is situated on a 2,500 square foot lot located in North Chicago Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted descriptions and assessment information on three properties described as two or three-story, single-family, masonry or frame and masonry dwellings range in age from 111 to 122 years old. The properties are located within several blocks of the subject property. The comparable dwellings range in size from 2,904 to 3,654 square feet of living area. Features include a two-car garage, central air conditioning and a fireplace for two properties and an unfinished basement for one property. The comparables have improvement assessments ranging from \$26.17 to \$30.65 per square foot of living area. The subject's improvement assessment is \$35.36 per square foot of living area. Based on this evidence,

the appellant requested a reduction in the subject's improvement assessment to \$65,854 or \$28.14 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$99,839 was disclosed. The subject's improvement assessment is \$79,139 or \$33.82 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story, frame and masonry, single-family dwellings that range in age from 115 to 133 years old. The dwellings range in size from 2,253 to 2,576 square feet of living area. Three of the properties are located a quarter mile from the subject. Features include a two-car garage and a full unfinished or finished basement, central air conditioning and a fireplace for three properties. These properties have improvement assessments ranging from \$34.20 to \$46.31 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties submitted a total of seven comparables for the Board's consideration. The Board gave less weight to appellant's comparables due to larger size as compared to the subject. The Board finds the comparables submitted by the board of review are most 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 \$34.20 to \$46.31 per square foot of living area. The subject's improvement assessment of \$33.82 per square foot of living area is below the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution

requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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. Guit

Chairman

Frank J. Grief

Member

Member

Mark Morris

Member

Shawn R. Gorski

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 21, 2011

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.