



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

APPELLANT: Michael Vennetti
DOCKET NO.: 08-29790.001-R-1
PARCEL NO.: 27-07-303-011-0000

The parties of record before the Property Tax Appeal Board are Michael Vennetti, the appellant, by attorney Anita L. Bryant, of Thompson Coburn LLP in Chicago; and the Cook County Board of Review.

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: \$ 12,764
IMPR: \$ 97,875
TOTAL: \$110,639**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 29,010 square foot parcel of land improved with a seven-year old, two-story, masonry, single-family dwelling containing three and one-half baths, two fireplaces, central air conditioning, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant submitted color photographs, descriptions and assessment information on a total of nine properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry or frame and masonry, single-family dwellings with three and one half to five and one half-baths, one to three fireplaces for seven properties, central air conditioning, and a full or partial, finished or unfinished basement. The properties range: in age from 4 to 18 years; in size from 6,370 to 7,967 square feet of living area; and in improvement assessments from \$11.05 to \$16.19 per square foot of living area.

The appellant also argued that the subject property's square footage as listed by the county is incorrect. In support of this, the appellant submitted a copy of a residential property record card dated October 2004 that indicates the subject contains 6,418 square feet of living area, excluding the garage. This card contains calculations and a sketch of the subject property. In addition, the appellant presented a copy of an affidavit from the general contractor for the subject attesting to a square footage of 5,444 square feet of living area. The affidavit is dated January 2006, however, the date appears to have been altered. The appellant's grid sheet did not adjust the square footage of the subject from 6,418 to 5,444 square feet, but indicated in a written brief that this would change the improvement value per square foot of the subject from \$17.97 per square foot to \$21.19 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$115,358 or \$17.97 per square foot of living area when using 6,418 square feet was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, masonry, single-family dwellings. Additionally, the comparables range: in age from 2 to 13 years; in size from 5,052 to 5,833 square feet of living area; and in improvement assessments from \$18.58 to \$19.40 per square foot of living area. The comparables also have several amenities. The board of review's grid sheet also states that comparable #1 sold in March 2006 for \$270,000, or \$46.29 per square foot of living area, including land, with no further explanation. The board of review also submitted a property characteristic sheet for the subject indicating building permits were taken out during 2005 and 2006 for an addition, an in-ground pool and tennis court, and a new building. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney indicated that the Property Tax Appeal Board issued a decision in the previous triennial period, identified by docket number 05-27445.001-R-1, in which the subject's square footage was reduced to 5,444 square feet of living area.

At hearing, the appellant's attorney indicated no changes had been made to the subject property, while the board of review's representative indicated the contractor's affidavit submitted by the appellant indicated the condition of the property as constructed, in 2004.

After reviewing the testimony 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 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 met this burden.

As to the subject's square footage, the Board gives little weight the contractor's affidavit as it attested to the property's condition in 2004. The board of review's record card and sketch is more recent in time. Additionally, the board of review submitted documentation indicating changes have been made to the subject property subsequent to 2004. Building permits for additions, a new building, and a pool/tennis court occurred after construction of the original structure. As there were no witnesses present at the hearing to testify as to these changes and how it affected the subject's square footage of living area, the Board gives the most weight to the sketch submitted by the appellant as well as the characteristic sheet and permit records submitted by the board of review. This Board's 2005 decision occurred prior to these permits as well. Therefore, the Board finds the subject contains 6,418 square feet of living area.

The parties submitted a total of 13 properties suggested as comparable to the subject. The Board finds the appellant's comparables #2, #3, and #7 are the most similar to the subject in size, design, construction, amenities and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These properties are masonry or frame and masonry, two-story, single-family dwellings located within the subject's neighborhood. The properties range: in age from 7 to 15 years; in size from 6,370 to 7,187 square feet of living area; and in improvement assessments from \$11.81 to \$15.49 per square foot of living area. In comparison, the subject's improvement assessment of \$17.97 per square foot of living area is above the range of these comparables. The remaining comparables were given less weight due to disparities in size and location. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Marko M. Louis

Member

J. R.

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: January 24, 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.