



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

APPELLANT: Anthony Cristofano
DOCKET NO.: 10-23061.001-C-1 through 10-23061.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Anthony Cristofano, the appellant(s), by attorney John P. Brady, of Thomas M. Tully & 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-23061.001-C-1	16-31-405-007-0000	3,750	1,116	\$ 4,866
10-23061.002-C-1	16-31-405-008-0000	22,552	1,136	\$23,688

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 2010 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 two adjacent parcels containing an aggregate of 9,866 square feet of area. The property is located in Berwyn, Berwyn Township, Cook County. Property Index

Number -007 is a class 2-90 property under the Cook County Real Property Assessment Classification Ordinance, while Property Index Number -008 is a 5-90 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant filed based on a contention of law, indicating the subject property should be re-classified as Class 1-00 vacant land property, as the land is unimproved and no income is derived from the property. In support of this argument the appellant submitted an affidavit from the property owner stating the property is vacant, unimproved and generated no income. The appellant also provided printouts from the assessor's database indicating the current classifications, property description, and assessment data for both parcels.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$28,554. The subject's assessment reflects a market value of \$149,182 when applying a blended level of assessment based on the 2010 three year median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.94% as determined by the Illinois Department of Revenue, and the 25% level of assessment as applied to commercial properties.

In support of its contention of the correct assessment the board of review submitted property record cards indicating there are minor improvements on both parcels, and a list of 10 land sales within a three mile radius of the subject property.

Conclusion of Law

The appellant contends the subject property should be reclassified as a Class 1-00 property due to its vacant land status. Having considered the evidence presented, the Board concludes that the appellant has not provided sufficient evidence to warrant a change in the subject property's classification.

The appellant provided a very basic affidavit from the property owner with no additional evidence for the Board to examine, such as photographs, a survey, or an appraisal. The board of review provided a property record card indicating that there are minor improvements on the property, therefore demonstrating the property is not vacant land. Accordingly, the Board finds that under the facts of this appeal, the appellant did not satisfy the burden of challenging the correctness of the assessment by

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proving that the subject should be reclassified to 1-00 property.

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

Acting Member



Acting 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: November 20, 2015



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.