



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

APPELLANT: Ralph Autullo  
DOCKET NO.: 10-25895.001-R-1  
PARCEL NO.: 20-23-421-019-1001

The parties of record before the Property Tax Appeal Board are Ralph Autullo, the appellant, by attorney Robert W. Earhart, Jr. in Orland Park, 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:** \$ 1,130  
**IMPR.:** \$ 18,669  
**TOTAL:** \$ 19,799

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 is one year old condominium unit, and consists of a dwelling of masonry construction containing 1,100 square feet of living area. Features of the home include central air conditioning. The subject property has a 3,114 square foot site, is located in Hyde Park Township, Cook County and is classified as a Class 2 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 three suggested equity comparables. The appellant also submitted print-outs from the Cook County Assessor website for comparable properties and a copy of the Statement for Contractor to Owner for the building in which the subject is located. This Statement is dated March 3, 2005.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,799. The subject property has an improvement assessment of \$18,669. In support of its contention of the correct assessment, the board of review submitted an analysis of the percentage of the subject's ownership in the building. The board of review disclosed the total consideration of sales of units in the building at \$240,000. From this amount, the board of review deducts 2% for personal property, divided the sub-total by the 34.00% interest of units sold to arrive at a full value of the entire building of \$691,765. The board of review then multiplied the full value by 33%, the percentage of the subject's ownership, to disclose a full value of the subject of \$228,282.

#### **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 appellant failed to provide evidence of the percentage of ownership of the comparable properties. The Board finds this is a pertinent factor in determining comparability. Without this data, the Board is unable to determine comparability between the subject and the comparable properties. The Board gives no weight to the Statement for Contractor due its age. The appellant also failed to provide a value for the land. 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 holds that 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Marko M. Louie*

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: February 20, 2015

*A. Proctor*

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.