



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

APPELLANT: Anthony Mussillami
DOCKET NO.: 10-26744.001-R-1 through 10-26744.062-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Anthony Mussillami, the appellant(s), by attorney Richard J. Caldarazzo, of Mar Cal Law, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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
10-26744.001-R-1	16-18-227-025-1002	388	13,319	\$13,707
10-26744.002-R-1	16-18-227-025-1003	388	13,319	\$13,707
10-26744.003-R-1	16-18-227-025-1004	388	13,319	\$13,707
10-26744.004-R-1	16-18-227-025-1005	388	13,319	\$13,707
10-26744.005-R-1	16-18-227-025-1006	388	13,319	\$13,707
10-26744.006-R-1	16-18-227-025-1007	460	15,751	\$16,211
10-26744.007-R-1	16-18-227-025-1008	460	15,751	\$16,211
10-26744.008-R-1	16-18-227-025-1009	460	18,129	\$18,589
10-26744.009-R-1	16-18-227-025-1010	402	13,794	\$14,196
10-26744.010-R-1	16-18-227-025-1011	402	13,794	\$14,196
10-26744.011-R-1	16-18-227-025-1012	402	13,794	\$14,196
10-26744.012-R-1	16-18-227-025-1013	388	13,319	\$13,707
10-26744.013-R-1	16-18-227-025-1014	388	13,319	\$13,707
10-26744.014-R-1	16-18-227-025-1015	388	13,319	\$13,707
10-26744.015-R-1	16-18-227-025-1016	357	12,231	\$12,588
10-26744.016-R-1	16-18-227-025-1017	357	12,231	\$12,588
10-26744.017-R-1	16-18-227-025-1018	357	12,231	\$12,588
10-26744.018-R-1	16-18-227-025-1019	219	7,520	\$7,739
10-26744.019-R-1	16-18-227-025-1020	219	7,520	\$7,739
10-26744.020-R-1	16-18-227-025-1021	219	7,520	\$7,739
10-26744.021-R-1	16-18-227-025-1022	351	12,031	\$12,382
10-26744.022-R-1	16-18-227-025-1023	351	12,031	\$12,382
10-26744.023-R-1	16-18-227-025-1024	351	12,031	\$12,382
10-26744.024-R-1	16-18-227-025-1025	345	11,838	\$12,183
10-26744.025-R-1	16-18-227-025-1026	345	11,838	\$12,183

10-26744.026-R-1	16-18-227-025-1027	345	11,838	\$12,183
10-26744.027-R-1	16-18-227-025-1028	395	13,550	\$13,945
10-26744.028-R-1	16-18-227-025-1029	395	13,550	\$13,945
10-26744.029-R-1	16-18-227-025-1030	395	13,550	\$13,945
10-26744.030-R-1	16-18-227-025-1031	395	13,550	\$13,945
10-26744.031-R-1	16-18-227-025-1032	395	13,550	\$13,945
10-26744.032-R-1	16-18-227-025-1033	395	13,550	\$13,945
10-26744.033-R-1	16-18-227-025-1034	281	9,650	\$9,931
10-26744.034-R-1	16-18-227-025-1035	22	782	\$804
10-26744.035-R-1	16-18-227-025-1036	22	782	\$804
10-26744.036-R-1	16-18-227-025-1037	22	782	\$804
10-26744.037-R-1	16-18-227-025-1038	22	782	\$804
10-26744.038-R-1	16-18-227-025-1039	22	782	\$804
10-26744.039-R-1	16-18-227-025-1040	22	782	\$804
10-26744.040-R-1	16-18-227-025-1041	22	782	\$804
10-26744.041-R-1	16-18-227-025-1042	22	782	\$804
10-26744.042-R-1	16-18-227-025-1043	22	782	\$804
10-26744.043-R-1	16-18-227-025-1044	22	782	\$804
10-26744.044-R-1	16-18-227-025-1045	22	782	\$804
10-26744.045-R-1	16-18-227-025-1046	22	782	\$804
10-26744.046-R-1	16-18-227-025-1047	22	782	\$804
10-26744.047-R-1	16-18-227-025-1048	28	977	\$1,005
10-26744.048-R-1	16-18-227-025-1049	28	977	\$1,005
10-26744.049-R-1	16-18-227-025-1050	22	782	\$804
10-26744.050-R-1	16-18-227-025-1051	22	782	\$804
10-26744.051-R-1	16-18-227-025-1052	22	782	\$804
10-26744.052-R-1	16-18-227-025-1053	22	782	\$804
10-26744.053-R-1	16-18-227-025-1054	22	782	\$804
10-26744.054-R-1	16-18-227-025-1055	22	782	\$804
10-26744.055-R-1	16-18-227-025-1056	22	782	\$804
10-26744.056-R-1	16-18-227-025-1057	22	782	\$804
10-26744.057-R-1	16-18-227-025-1058	22	782	\$804
10-26744.058-R-1	16-18-227-025-1059	22	782	\$804
10-26744.059-R-1	16-18-227-025-1060	22	782	\$804
10-26744.060-R-1	16-18-227-025-1061	22	782	\$804
10-26744.061-R-1	16-18-227-025-1062	28	977	\$1,005
10-26744.062-R-1	16-18-227-025-1001	388	13,319	\$13,707

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 consists of a 34-unit residential condominium building and 28 parking spaces. The property has a 18,250 square foot site, and is located in Oak Park Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence showing that one unit, with PIN ending -1016 sold in June 2009 for \$140,000. This evidence included a brief outlining the attorney's argument, a copy of the condominium declaration, and copy of the Cook County Recorder of deeds printout showing the sale of the unit. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$468,354. The subject's assessment reflects a market value of \$4,683,540, including land, when applying the level of assessment for class 2 properties of 10.00% as determined by the Cook County classification ordinance.

In support of its contention of the correct assessment, the board of review submitted a sales analysis using the sales of four units and two parking spaces that sold from September 2008 to June 2009 for prices ranging \$7,758 to \$155,000. The analysis indicated that the full value of the subject building is \$4,920,789. Based on this analysis, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that in total the parties submitted seven sale comparables with one that overlapped, and the properties indicated by PINS ending -1037 and -1047 are parking spaces. The Board finds the best evidence of market value to be the sale of the four units sold in the building, or units with PINS ending in -1004, -1006, -1010, and -1016. The Board finds that the sales had a total consideration of \$585,000 and that there is no support for the personal property deductions made by either party in their analysis. Dividing the total consideration of these sales by the percentage of interest of ownership in the condominium for the units that sold of 11.63% indicates a full value for the condominium property of approximately \$5,030,095 which is more than the market value for the subject as reflected by its current assessment. Based on the record, the Board finds a reduction in the subject's assessment is not justified.

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.