



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

APPELLANT: Daniel Pigatto  
DOCKET NO.: 10-33227.001-R-1  
PARCEL NO.: 06-36-207-042-0000

The parties of record before the Property Tax Appeal Board are Daniel Pigatto, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C. in Rolling Meadows; 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:** \$2,535  
**IMPR.:** \$12,219  
**TOTAL:** \$14,754

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 a one-story frame dwelling. The dwelling is approximately 48 years old and has 1,177 square feet of living area. Features of the home include a full finished basement, central air conditioning and a two-car garage. The property has a 7,800 square foot site and is located in Hanover Park, Hanover Township, Cook County. The

subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted eight comparable sales. These comparables sold from March 2008 to October 2009 for prices that ranged from \$65,000 to \$169,900 or from \$61.79 to \$139.95 per square foot of living area, land included. In support of the inequity argument, the appellant submitted information on eight equity comparables. Based on the evidence submitted, the appellant requested that the subject's total assessment be reduced to \$7,273.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,130. The subject's assessment reflects a market value of \$171,300 or \$145.54 per square foot of living area, land included, when using the 10% ordinance level of assessment for Class 2 residential property in Cook County. In support of its contention of the correct assessment, the board of review submitted information on four comparables to demonstrate the subject was equitably assessed. As part of its submission, the board of review also presented a sale price for the subject property. The subject sold in April 2008 for a price of \$149,000 or for \$126.59 per square foot of living area, land included.

The appellant's attorney submitted a rebuttal brief.

#### **Conclusion of Law**

The appellant contends in part 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record to be the sale prices of the appellant's comparables #2, #7 and #8. These comparables had finished basements like the subject and were also very similar in location, design, age, living area and/or exterior construction. In addition, these three

comparables sold in May and October 2009 which was proximate in time to the January 1, 2010 assessment date. These comparables sold for prices that ranged from \$96.90 to \$139.95 per square foot of living area, land included. The subject's assessment reflects a market value of \$145.54 per square foot of living area, including land, which is above the best evidence of market value in the record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation is justified.

Based on the reduction granted due to the market value finding, the Board finds a further reduction in the subject's assessment based on assessment inequity is not 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.

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Chairman



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Member



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Member

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Member



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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: May 22, 2015



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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.