



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

APPELLANT: Glenn Perniconi
DOCKET NO.: 11-32517.001-R-1
PARCEL NO.: 15-20-411-050-0000

The parties of record before the Property Tax Appeal Board are Glenn Perniconi, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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:

LAND: \$3,350
IMPR.: \$18,849
TOTAL: \$22,199

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 2011 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 dwelling of masonry construction. The dwelling is approximately 57 years old and has 1,386 square feet of living area. Features of the home include a full basement, central air conditioning and a two-car garage. The property has a 6,700 square foot site and is located in Westchester, Proviso 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. The appellant did not complete Section V - Comparable Sales Grid Analysis of the residential appeal form. Instead, the appellant submitted Multiple Listing Service

(MLS) listing sheets with information on ten comparable sales. These properties sold from July 2008 to May 2013 for prices that ranged from \$120,000 to \$209,500 or from \$53.48 to \$196.71 per square foot of living area, land included. In support of the inequity argument, the appellant completed Section V - Equity Grid Analysis of the appeal form and submitted information on four equity comparables. Based on the evidence submitted, the appellant requested that the subject's total assessment be reduced to \$15,767.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,199. The subject's assessment reflects a market value of \$233,920 or \$168.77 per square foot of living area, including land, when using the 2011 three year average median level of assessments for class 2 property of 9.49% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

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.

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 did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

The Board finds the only evidence of market value in the record was submitted by the appellant. The appellant submitted information on ten comparable sales. Two of these sales occurred over one year prior to the January 1, 2011 assessment date, and six sales occurred over one year after the assessment date at issue. The Board finds the best evidence of market value in the record to be the appellant's comparable sales #4 and #5. These comparables sold most proximate to the January 1, 2011 assessment date and were very similar to the subject in location, design, exterior construction, living area and foundation. Comparable sales #4 and #5 sold for prices of \$182.06 and \$166.24 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$168.77 per square foot of living area, including land, which falls between the market value of the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The taxpayer also 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 based on assessment inequity is not warranted.

The parties submitted information on a total of eight suggested equity comparables. The appellant's comparables #1 and #2 differed from the subject in foundation and received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be board of review comparable #4. This comparable was very similar to the subject in location, design, exterior construction, age, living area and foundation. As further support, the appellant's comparables #3 and #4 and board of review comparables #1-3 were also similar to the subject in location, design, age and foundation but were only generally similar in living area. These six comparables had improvement assessments that ranged from \$12.46 to \$17.05 per square foot of living area. The subject's improvement assessment of \$13.60 per square foot of living area falls within the range established by the best comparables in this record. 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 a reduction in the subject's assessment based on inequity 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.

Chairman



Member



Member



Member

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: March 18, 2016



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.