



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

APPELLANT: Paul Cancialosi
DOCKET NO.: 12-20771.001-R-1
PARCEL NO.: 28-30-110-025-0000

The parties of record before the Property Tax Appeal Board are Paul Cancialosi, the appellant, by attorney Julie Realmuto 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: \$ 4,403
IMPR.: \$ 12,802
TOTAL: \$ 17,205

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) contesting the assessment for the 2012 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 improved with a 1.5-story dwelling of masonry construction with 1,344 square feet of living area. The dwelling is approximately 64 years old. Features of the property include a slab foundation and a two-car garage. The property has a 13,550 square foot site and is located in Tinley Park, Bremen 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant completed Section V - Comparable Sales/Assessment Equity Grid Analysis of the appeal using four

purported comparables. However, comparables #1 and #2 as well as comparables #3 and #4 had the same street addresses, the same description for their respective improvements and copies of the photographs for the comparables depict the same dwellings at the respective addresses. Based on this record the Board finds the appellant submitted information on two comparables improved with one-story dwellings of masonry construction that had 1,486 and 1,453 square feet of living area, respectively. The dwellings were 72 and 58 years old. Each comparable had a basement with one being finished, each comparable had central air conditioning and one comparable had a fireplace. These two comparables had improvement assessments, which were allocated between the respective parcels, totaling \$14,200 and \$16,614 or \$9.56 and \$11.43 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$7,056.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$17,205. The subject property has an improvement assessment of \$12,802 or \$9.53 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two 1-story dwellings and two 1.5-story dwellings of masonry or frame construction that ranged in size from 1,339 to 1,471 square feet of living area. The comparables were either 61 or 62 years old. Three comparables had full basements with one being finished, one comparable had central air conditioning, one comparable had a fireplace and each comparable had a 2-car or a 3-car garage. These properties had improvement assessments ranging from \$13,640 to \$19,128 or from \$10.19 to \$13.00 per square foot of living area.

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 record contains six comparables submitted by the parties to support their respective positions. These six comparables had improvement assessments ranging from \$9.56 to \$13.00 per square foot of living area. The subject's improvement assessment of \$9.53 per square foot of living area is below this range. The two comparables most similar to the subject in style were board of review comparables #3 and #4. These comparables were superior to the subject in features as each had a basement with one being

finished with a recreation room. These two comparables had improvement assessments of \$11.15 and \$11.34 per square foot of living area. The subject's improvement assessment of \$9.53 per square foot of living area is below this range but justified considering the differing features. 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 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



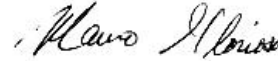
Member



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.