



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

APPELLANT: Dominic Santoro  
DOCKET NO.: 12-24419.001-R-1  
PARCEL NO.: 09-32-213-058-0000

The parties of record before the Property Tax Appeal Board are Dominic Santoro, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:** \$ 4,340  
**IMPR.:** \$ 35,084  
**TOTAL:** \$ 39,424

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 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 consists of a two-story, multi-family dwelling with masonry construction. The dwelling is an apartment building that is approximately 45 years old and has 4,928 square feet of living area. Features of the building include six apartment units and a full basement finished for apartments. The property has a 5,600 square foot site and is located in Rosemont, Maine Township, Cook County. The subject is classified as a class 2-11 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 information on four comparable sales that sold from May 2011 to December 2012 for prices that ranged from \$325,000 to \$412,500 or from \$65.95 to \$83.71 per square foot of living area, land included. To document these sales, the appellant submitted copies of either the Illinois Real Estate Transfer Declaration (PTAX-203) or the Cook County transfer tax declaration. These documents revealed that all four comparables had been advertised for sale. The appellant also submitted sales information on five similar properties; however, these comparables did not have the same neighborhood code as the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,532. The subject's assessment reflects a market value of \$425,320 or \$86.31 per square foot of living area, including land, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that sold from July 2010 to July 2012 for prices that ranged from \$400,500 to \$506,500 or from \$85.30 to \$116.65 per square foot of living area, land included.

#### 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on a total of eight suggested comparable sales. The board of review's comparable sales had a different assigned neighborhood code than the subject and also differed in living area. As a result, the Board gave the board of review's market evidence little weight. The Board finds the best evidence of market value to be the comparable sales submitted by the appellant. These comparables were located in the same tax block as the subject and were identical to the subject in design, construction, age, living area and foundation. These comparables sold from May 2011 to December 2012 for prices that ranged from \$65.95 to \$83.71 per square foot of living area, land included. The subject's assessment reflects a market value of \$86.31 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is 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.

*Mark Allison*

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Chairman

*DR*

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Member

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Member

*Robert Hoffmann*

\_\_\_\_\_  
Member

\_\_\_\_\_  
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 20, 2016

*Shertel*

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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.