



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

APPELLANT: Robert DiFatta
DOCKET NO.: 13-31697.001-R-1
PARCEL NO.: 06-07-402-033-0000

The parties of record before the Property Tax Appeal Board are Robert DiFatta, the appellant(s), by attorney Louis Capozzoli, Attorney at Law in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:	\$ 220
IMPR.:	\$ 4,595
TOTAL:	\$ 4,815

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 2013 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a two-story dwelling of masonry construction. The dwelling is 34 years old. Features of the home include a slab, central air conditioning, and a fireplace. The property has a 551 square foot site, and is located in Elgin, Hanover Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject was owner-occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales. The appellant also submitted evidence disclosing the subject property was purchased on June 28, 2013 for a price of \$30,000. The appellant's brief states that the subject was sold pursuant to a foreclosure or a short sale. Based

on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The appellant's evidence states that the subject's improvement size is 1,064 square feet of living area, with no evidence in support of this assertion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,037. The subject's assessment reflects a market value of \$90,370 when applying the 2013 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and four sale comparables. The board of review's evidence also states that the subject was purchased in June 2013 for \$30,000.

The board of review's evidence states that the subject's improvement size is 1,064 square feet of living area, with no evidence in support of this assertion.

In rebuttal, the appellant argued that the board of review's comparables were not similar to the subject for various reasons. The appellant also argued that the subject's improvement size was 765 square feet of living area, and submitted a plat of survey dated June 28, 2013 in support of this assertion.

Conclusion of Law

Initially, the Board finds that the subject's improvement size is 765 square feet of living area. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10 15. The appellant submitted a plat of survey in support of the assertion that the subject's improvement size was 765 square feet of living area. The board of review did not submit any evidence in support of its assertion that the subject's improvement size is 1,064 square feet of living area. Therefore, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's improvement size is 765 square feet. The Board further finds that the subject's improvement size is 765 square feet of living area, and that the subject's market value is \$118.13 per square foot of living area when applying the 2013 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

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

The Board finds the best evidence of market value to be appellant's comparables #1, #2, #3, #4, #5, and #6. These comparables sold for prices ranging from \$44.39 to \$54.11 per square foot of

living area, including land. The subject's assessment reflects a market value of \$118.13 per square foot of living area, including land, which is above the range established by the best comparables in this record. The sale of the subject in June 2013 for \$30,000 was given no weight in the Board's analysis, as the only evidence submitted in support of this sale was the front page of the settlement statement submitted by the appellant. Based on this record, the Board finds a reduction in the subject's assessment is 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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: September 23, 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.