



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

APPELLANT: Robert DiFatta  
DOCKET NO.: 14-34190.001-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:

<b>LAND:</b>	\$ 220
<b>IMPR.:</b>	\$ 4,595
<b>TOTAL:</b>	\$ 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 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2014 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. These sales took place between December 2010 and February 2012 for \$47,500 to \$57,900, or \$44.39 to \$54.11 per square foot of living area, including land. 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 \$3,524.

The appellant's evidence states that the subject's improvement size is 765 square feet of living area. In support of this assertion, the appellant submitted a plat of survey.

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 2014 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. These sales took place between December 2013 and November 2014 for \$135,000 to \$195,000, or \$118.97 to \$162.23 per square foot of living area, including land. The board of review's evidence also states that the subject was purchased in June 2013 for \$30,000.

The board of review also submitted a supplemental brief arguing that the sale of the subject in June 2013 was a compulsory sale. In support of this assertion, the board of review submitted a printout from the Cook County Recorder of Deeds' website stating that a *lis pendens* was filed on the subject on July 14, 2011.

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 stated that the appellant's request for a reduced assessment was not based on the recent sale of the subject, and that, as such, the board of review's supplemental brief is not relevant. The appellant also reaffirmed the evidence previously submitted.

### **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 2014 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, #5, and #6. These comparables sold for prices ranging from \$44.86 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 appellant was not requesting any relief based on this sale. 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



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: October 20, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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