



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

APPELLANT: Ralph Milito
DOCKET NO.: 14-34670.001-R-1
PARCEL NO.: 09-28-108-078-0000

The parties of record before the Property Tax Appeal Board are Ralph Milito, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. 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 **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: \$1,615
IMPR.: \$11,759
TOTAL: \$13,374

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board 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 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 dwelling of masonry construction with 1,019 square feet of living area. The dwelling is 71 years old. Features of the home include a full unfinished basement and a one and one-half car garage. The property has a 3,402 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-10 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 three comparable sales. The comparables were two-story dwellings that had varying degrees of similarity to the subject. The comparables had sale dates occurring from April to September 2011 for prices of \$84,000 to \$91,700 or from \$86.96 to \$97.22 per square foot of living area, including land.

The appellant also argued that the subject property is overvalued based on the recent sale of the subject in January 2012 for \$75,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,374. The subject's assessment reflects a market value of \$133,740 or \$131.25 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% 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. The comparables were one-story, one and one-half story or two-story dwellings that had varying degrees of similarity to the subject. The comparables had sale dates occurring from June to December 2014 for prices ranging from \$135,000 to \$150,000 or from \$122.95 to \$162.22 per square foot of living area, including land.

The appellant submitted rebuttal critiquing the board of review's submission.

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

As an initial finding regarding the subject's January 2012 sale, the Board finds the sale is not recent due to its occurrence greater than 24 months prior to the January 1, 2014 assessment date at issue.

As to the comparable sales submitted by the appellant, the Board finds that the sales occurred greater than 27 months prior to the January 1, 2014 assessment date at issue. Therefore, the Board will give less weight to the subject's January 2012 sale and the appellant's comparable sales that each occurred in 2011.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #4. These comparables were most similar to the subject in location, design, age, size and features. These comparables also sold more proximate in time to the January 1, 2014 assessment date at issue than did the subject and the appellant's comparables. These most similar comparables sold in August and October 2014 for prices of \$142,000 and \$146,000 or \$138.00 and \$162.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$133,740 or \$131.25 per square foot of living area, including land, which is below the market values of the best comparable sales in this record. The Board gave less weight to the remaining comparables submitted by the board of review due to their dissimilar construction designs when compared to the subject. Based on this evidence the Board finds 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. 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: February 20, 2018



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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