



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

APPELLANT: Martin Buseghin  
DOCKET NO.: 15-20054.001-R-1  
PARCEL NO.: 15-36-301-018-0000

The parties of record before the Property Tax Appeal Board are Martin Buseghin, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo in Chicago; 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:** \$3,625  
**IMPR.:** \$13,582  
**TOTAL:** \$17,207

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 2015 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 one-story dwelling of masonry construction. The dwelling is approximately 60 years old and has 988 square feet of living area. Features of the home include a full unfinished basement, central air conditioning and a one-car garage. The property has a 5,000 square foot site and is located in Riverside, Riverside Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted contradictory evidence regarding the sale of the subject property. In Section IV – Recent Sale Data of the residential appeal form, the appellant stated the subject property was purchased on December 12, 2012, for a price of \$129,000; the seller was an estate; the parties to the transaction were not related; the property was sold by a realtor; and the property had been

advertised for sale with the Multiple Listing Service (MLS). To document the transaction, the appellant submitted copies of the settlement statement and the MLS data sheet. The settlement statement revealed the subject property sold on October 12, 2012 at a price of \$129,000 and a commission was paid to a realty firm. The MLS data sheet revealed that the property was listed for sale on July 22, 2012 at a price of \$129,000. After six days on the market, a contract was signed on July 27, 2012 at a price of \$129,000. The parties to the transaction closed on the sale on October 12, 2012. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,207. The subject's assessment reflects a market value of \$169,360 or \$171.42 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for class 2 property of 10.16% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that sold from June to November 2013 for prices that ranged from \$85,000 to \$151,000 or from \$88.54 to \$165.53 per square foot of living area, land included. The comparables the same assigned neighborhood and classification codes as the subject. Their sites are either 3,750 or 4,125 square feet of land area. The comparables are improved with one-story dwellings of masonry construction. The dwellings are either 61 or 65 years old and contain from 720 to 960 square feet of living area. The comparables have full basements, one of which is finished; one comparable has central air conditioning; and three comparables have garages. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

The Board gave little weight to the subject's sale because it did not occur proximate in time to the January 1, 2015 assessment date. The subject sold on October 12, 2012 at a price of \$129,000 or \$130.57 per square foot of living area, land included. The Board finds the subject's October 2012 sale date was over 26 months prior to the January 1, 2015 assessment date. The Board finds the best evidence of market value in the record to be board of review comparable sales #1 and #3. The Board finds these properties had sale dates that were more proximate to the assessment date and were very similar to the subject in location, design, exterior construction, age, living area and foundation. Board of review comparables #1 and #3 sold in September and November 2013 for prices of \$145,000 and \$151,000 or for \$165.53 and \$157.29 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$169,360 or \$171.42 per square foot of living area, including land, which is higher than the market value of the best comparable sales in the record. The Board finds the subject was

superior to board of review comparables #1 and #3 in having a larger lot size and central air conditioning.<sup>1</sup> The Board finds these superior attributes help to explain why the subject has a higher market value than the best comparable sales in the record. Based on this record, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

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<sup>1</sup> The subject property has a 5,000 square foot site, and the dwelling has central air conditioning. Board of review comparables #1 and #3 have lot sizes of 3,750 and 4,125 square feet, respectively. Unlike the subject, neither comparable has central air conditioning.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: May 15, 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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