



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

APPELLANT: Edward Moscato  
DOCKET NO.: 16-33339.001-R-1  
PARCEL NO.: 04-34-102-025-0000

The parties of record before the Property Tax Appeal Board are Edward Moscato, the appellant(s); 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:** \$10,300  
**IMPR.:** \$62,000  
**TOTAL:** \$72,300

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 2016 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 contains a seven year-old, two-story dwelling of frame construction with 2,931 square feet of living area. Features of the subject include a full unfinished basement, a two-car garage, one fireplace, central air conditioning and three bathrooms. The property has a 10,050 square foot site located in Northfield Township, Cook County. The property is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal citing four properties. In support of the assessment inequity argument, the appellant submitted information on four suggested equity comparables in his Assessment Grid Analysis, one of which was also cited in the appraisal as a recent sale comparable property.

The appraisal's comparable properties sold from August 2015 through November 2015. They ranged in size from 2,652 to 3,374 square feet of living area including land, or from \$218.73 to \$297.89 per square foot. The appraisal estimated the subject property had a market value of \$710,000 as of January 1, 2016, or \$242.24 per square foot of living area including land. The appraisal disclosed the subject dwelling was owner-occupied during the lien year. The appellant requested a total assessment reduction to \$71,000 when applying the 2016 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The four equity comparable properties in the appellant's Assessment Grid Analysis were located from 0.70 to 1.80 miles from the subject, ranged from 2,958 to 3,502 square feet of living area, and had improvements assessed from \$16.57 to \$22.32 per square foot of living area.

On May 21, 2018, the board of review submitted to the Property Tax Appeal Board (hereinafter, "Board") its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,919. The subject property has an improvement assessment of \$69,700, or \$23.78 per square foot of living area. The subject's assessment reflects a market value of \$909,190, or \$310.20 per square foot of living area including land, when applying the 2016 level of assessment of 10.00% for Class 2 property 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 five unadjusted suggested sale comparables. However, these sale comparables were for industrial properties, not residential properties containing key property characteristics similar to those of the subject.

On May 22, 2018, the appellant sent to the Board additional documentary evidence of a property containing 4,702 square feet that sold on May 4, 2018 for \$785,000. The appellant offered this additional evidence to support his argument that the subject was overvalued.

At hearing, the appellant acknowledged that the appraiser was not present to testify under oath. The ALJ sustained the objection to the admission of the opinions and conclusions contained in the appraisal report as hearsay. The appellant moved to admit documentary evidence of the sale of his equity comparable #2. The ALJ sustained the board of review's objection to the admission of that document because it was new evidence after the close of evidence submission. The appellant raised an issue that the subject's market value was diminished because overhead electrical utility lines traverse the subject and because it was located on a busy street. The appellant moved to admit a copy from the appraisal showing the complete page disclosing the comparable sale #4 data. The document was admitted as Appellant's Exhibit #1 without objection.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal

treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4. These comparables had improvement assessments that ranged from \$20.98 to \$22.32 per square foot of living area. The subject's improvement assessment of \$23.78 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment based on assessment inequity is justified.

As a result, the Board finds the subject property is equitably assessed, thereby obviating the need to rule on the appellant's overvaluation argument.

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: December 18, 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.

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PARTIES OF RECORD

AGENCY

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