



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

APPELLANT: Frank J. Ungari
DOCKET NO.: 17-20432.001-R-1
PARCEL NO.: 02-05-200-011-0000

The parties of record before the Property Tax Appeal Board are Frank J. Ungari, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$67,403
IMPR.: \$41,617
TOTAL: \$109,020

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 2017 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 1-story dwelling of frame construction. The dwelling is approximately 40 years old. The subject's living area is at issue in this appeal. The board of review listed the subject dwelling as having 3,838 square feet of living area, and the appellant stated the dwelling has 3,101 square feet of living area. Features of the home include a partial finished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 539,225 square-foot site and is located in Barrington, Palatine Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The appellant indicated on the petition that the dwelling has 3,101 square feet of living area. According to the appellant, the subject's improvement assessment is \$41,617 or \$13.42 per square foot of living area, but

that claim is based on the subject having 3,101 square feet of living area. In support of this claim, the appellant produced a schematic that was barely legible. The schematic drawing revealed the subject property has 3,101 square feet of above-ground living area. In support of the inequity argument, the appellant submitted information on four equity comparables with the same neighborhood classification code as the subject. The comparables are improved with two, 1-story and two, 1½-story dwellings of frame or frame and masonry construction. The dwellings are from 39 to 108 years old and contain from 2,125 to 7,309 square feet of living area. The comparables have full or partial basements, with one having finished area. The appellant did not provide information on the comparables' other features. The comparables have improvement assessments that range from \$25,407 to \$85,926 or from \$11.75 to \$12.80 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$36,455 or \$11.76 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$109,020 was disclosed. The subject property has an improvement assessment of \$41,617 or \$10.84 per square foot of living area, which is based on the board of review's claim that the subject property has 3,838 square feet of living area. The board of review produced no evidence to support of its estimate of the subject's size.

The board of review presented descriptions and assessment information on four equity comparables that have the same neighborhood and classification codes as the subject. The comparables are improved with three, 1-story and one, 1½-story dwelling of frame, masonry or frame and masonry construction. The dwellings are from 39 to 44 years old and contain from 3,076 to 3,364 square feet of living area. Three comparables have full or partial unfinished basements, and another comparable has a concrete slab foundation. The comparables have central air conditioning, one or two fireplaces, and garages that range from 2-car to 3-car. The comparable properties have improvement assessments that range from \$45,248 to \$51,590 or from \$14.15 to \$15.93 per square foot of living area.

The board of review also submitted descriptions and assessment information on four comparable sales that was not responsive to the appellant's inequity argument. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The appellant claims the subject has 3,101 square feet of living area and submitted a schematic drawing as evidence in support of this claim. The board of review claims the subject has 3,838 square feet of living area but produced no evidence in support of this claim. Consequently, the

Board finds that the appellant produced the best evidence with respect to establishing the subject's size.

The parties presented assessment data on a total of eight equity comparables. The Board finds the appellant's comparable are not similar to the subject in living area and comparable #2 is considerably older than the subject. Due to these differences, the appellant's comparables received reduced weight in the Board's analysis. Board of review comparable #3 has a concrete slab foundation that was dissimilar from the subject's partial finished basement and also received reduced weight.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4. The Board finds these comparables have the same classification code as the subject and are also similar to the subject in location, age, living area and most features. Board of review comparables #1, #2 and #4 have improvement assessments that range from \$45,248 to \$51,590 or from \$14.71 to \$15.93 per square foot of living area. The subject's improvement assessment of \$41,617 or \$13.42 per square foot of living area falls below the range of improvement assessments established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant was not able to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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(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: August 20, 2019



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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