



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

APPELLANT: Robert DiFatta  
DOCKET NO.: 17-40445.001-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:

**LAND:**       \$ 247  
**IMPR.:**      \$ 6,485  
**TOTAL:**     \$ 6,732

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

**Findings of Fact**

The subject consists of a two-story dwelling of masonry construction. The dwelling is 37 years old. Features of the home include a slab, central air conditioning, and a fireplace. The property's site is 551 square feet, and it is located in 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 is owner-occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four sale comparables. These comparables sold between

June 2017 and August 2017 for \$50,000 to \$95,000, or \$66.67 to \$89.29 per square foot of living area, including land.

The appellant also contends that the Assessor's records regarding the subject's improvement size are incorrect. The appellant argues that that subject's improvement size is 765 square feet of living area. In support of this contention, the appellant submitted a plat of survey. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$6,732.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$8,134. The subject property has an improvement assessment of \$7,887. The subject's assessment reflects a market value of \$81,340 when applying the 2017 statutory level of assessment for class 2 property of 10.00% 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 equity comparables, and one sale comparable. This sale comparable sold in September 2016 for \$50,100, or \$47.09 per square foot of living area, including land. The board of review's evidence states that the subject's improvement size is 1,064 square feet of living area without further explanation.

In rebuttal, the appellant argued that the board of review's equity comparables were not responsive to the appellant's market value argument.

### **Conclusion of Law**

The appellant argues 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 Board finds the appellant did meet this burden of proof.

The plat of survey submitted by the appellant shows that the subject's improvement is generally rectangular in shape, with a width of 17.39 feet and a length of 21.21 feet. There is also a small rectangular area to the front of the improvement that measures 7.32 feet by 1.85 feet. These two rectangular areas are adjacent to each other. In total, these areas measure 382.38 square feet  $((17.39 \text{ ft} \times 21.21 \text{ ft}) + (7.32 \text{ ft} \times 1.85 \text{ ft}) = 368.84 \text{ ft}^2 + 13.54 \text{ ft}^2 = 382.38 \text{ ft}^2)$ . The subject is two stories, and thus, the subject's total improvement size is 764.76 square feet of living area. The board of review did not submit any evidence in support of its contention of the subject's improvement size. As such, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's improvement size is 765 square feet of living area. Thus, the subject's improvement assessment is \$10.31 per square foot of living area, and the subject's market value is \$106.33 per square foot of living area, including land.

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 proven 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 sale comparables #1, #2, #3, and #4, and the board of review's sale comparable. These sale comparables sold for prices ranging from \$47.09 to \$89.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$106.33 per square foot of living area, including land, which is above the range established by the best comparables in this record. Based on this record, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is justified. Since market value has been determined, the Board finds that the subject is now fairly and equitably assessed. See Central Nursing Realty, LLC v. Illinois Property Tax Appeal Board, 2020 IL App (1st) 180994, ¶¶ 34-36.

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:

April 20, 2021



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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