



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

APPELLANT: Scott Delisio
DOCKET NO.: 17-43747.001-R-1
PARCEL NO.: 32-33-417-031-0000

The parties of record before the Property Tax Appeal Board are Scott Delisio, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman 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: \$3,096
IMPR.: \$14,051
TOTAL: \$17,147

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 is improved with a one-story dwelling of frame construction with 1,813 square feet of living area. The dwelling is approximately 10 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property has an 11,261 square foot site and is located in Steger, Bloom 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story dwellings of frame, masonry or frame and masonry construction that range in size from 1,960 to 2,181 square feet of living area. The dwellings range in age from 16 to 37 years old. Three comparables have full or partial basements with one

having finished area, three comparables have central air conditioning, two comparables each have one fireplace and each property has a 2-car or a 2½-car attached garage. The comparables have improvement assessments ranging from \$7,231 to \$9,439 or from \$3.33 to \$4.72 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$7,034 or \$3.88 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,147. The subject property has an improvement assessment of \$14,051 or \$7.75 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story dwellings of frame or masonry construction that range in size from 1,510 to 1,858 square feet of living area. The dwellings range in age from 16 to 39 years old. Three comparables have full unfinished basements, three comparables have central air conditioning, each property has one fireplace and each comparable has a two-car or a three-car garage. The comparables have the same assessment neighborhood code as the subject property. The properties have improvement assessments ranging from \$12,476 to \$16,353 or from \$7.89 to \$9.34 per square foot of living area.

The appellant's counsel submitted rebuttal comments asserting the board of review made no adjustments to its comparables and all the appellant's comparables are located in the same assessment block as the subject property.

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 parties submitted eight comparables to support their respective positions. The subject dwelling is 10 years old while each comparable submitted by the parties is older than the subject dwelling ranging in age from 16 to 39 years old. The Board gives most weight to appellant's comparable #3 and board of review comparables #1 through #3 as these properties are most similar to the subject in age and features. These comparables have improvement assessments that range from \$8,015 to \$16,353 or from \$3.77 to \$9.34 per square foot of living area. The subject's improvement assessment of \$14,051 or \$7.75 per square foot of living area falls within the range established by the best comparables in this record and is below each of the board of review comparables on a square foot basis. The Board gives less weight to the remaining comparables due to differences from the subject in age and/or features. Based on this record 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(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 21, 2020



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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