



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

APPELLANT: Anthony Palermo
DOCKET NO.: 17-45029.001-R-1
PARCEL NO.: 15-03-419-033-0000

The parties of record before the Property Tax Appeal Board are Anthony Palermo, 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 **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: \$ 6,144
IMPR.: \$17,117
TOTAL: \$23,261

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 one and one-half story, single-family dwelling of frame and masonry construction. The dwelling is 67 years old. The property has an 8,778 square foot site and is located in Proviso Township, Cook County. It is classified as Class 2 property under the Cook County Real Property Classification Ordinance.

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 submitted printouts for the comparables from the Assessor's office reflecting 2018 and 2019 assessment data for this 2017 appeal.

The appellant also argued that the county overstated the subject's living area as 2,416 square feet when, in fact, it contains 1,675 square feet of living area. The appellant also indicated that comparable #1 was constructed based on the subject's blueprints, however, it reflects a square

footage of living area of 1,267 square feet. The appellant also stated that there was another field check conducted in 2011. Lastly, the appellant submitted 2014 data from the Assessor's office indicating the square footage of the subject property was 1,675 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,261. The subject property has an improvement assessment of \$17,117. The board of review's records reflect that the subject property contains 2,416 square feet of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant distinguished the board of review's comparables from the subject property. He reiterated that the Assessor conducted a field check in 2006 and determined the square footage of living area of the subject to be 1,675 square feet. The Assessor's 2006 property record card was enclosed. A field check was also conducted in 2017 which added breezeway square footage. The appellant argued that at this time the subject's classification was changed from 2-03 to 2-04 in error.

Conclusion of Law

Initially, the Board finds that the subject contains 2,416 square feet of living area. The appellant submitted a 2006 property record card but indicated there were two subsequent field checks performed. No evidence was submitted as to the 2017 field check results or as to the square footage of the breezeway, and no recent survey was submitted by the appellant.

The taxpayer also 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 Board finds the best evidence of assessment equity to be comparables #2 and #4 submitted by the appellant, as well as comparables #1 through #3 submitted by the board of review. They were most similar to the subject in location, size and amenities. These comparables had improvement assessments that ranged from \$1.85 to \$9.01 per square foot of living area. The subject's improvement assessment of \$7.08 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not 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.

The Board notes that the proper venue for a class change is the Assessor's office, however, the statutory level of assessment for a 2-03 and a 2-04 property is the same, 10%.

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: November 17, 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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