



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

APPELLANT: Frank J. Ungari
DOCKET NO.: 18-40505.001-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(s), 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 2018 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 39-year-old, one-story single-family dwelling of frame construction. The board of review listed the subject dwelling as having 3,838 square feet of living area, and the appellant stated the subject 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 three-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. The subject's improvement assessment is \$13.42 per square foot of living area, but that amount is based on the appellant's

assertion that the subject dwelling has 3,101 square feet of living area.¹ In support of this claim, the appellant produced a partially illegible schematic titled floorplan. The drawings in this schematic are listed as “six car tandem garage” and “barn”. The schematic does not list the total square footage of living space for the subject.

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 one-story or one and half-story dwellings of frame or frame and masonry construction. The dwellings are from 39 to 108 years of age and contain from 2,125 to 7,309 square feet of living area. The comparables have either a partial finished basement with a formal recreation room or a full or partial unfinished basements. Three of the comparables have central air conditioning. The comparables have either one or three fireplaces and either a two-car or a three-car garage. The comparables have improvement assessments that range from \$11.75 to \$12.80 per square foot of living area.² Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$103,858.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,020. The subject property has an improvement assessment of \$41,617 or \$10.84 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. They are improved with a one-story, single-family dwelling of frame construction, located within the same subarea as the subject with one comparable located within a 1/4 mile of the subject. The improvements ranged: in age from 39 to 44 years; in size from 2,373 to 3,239 square feet of living area; and in assessment from \$13.94 to \$16.08 per square foot. Features of the home include either a full or partial unfinished basement or a full finished basement with a formal recreation room, either a two-car or a 2.5-car garage and three comparables had central air conditioning. 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.

As a preliminary matter, the Board rejects the appellant's evidence purporting to support the claim that the subject has 3,101 square feet of living area. The evidence, in the form of a partially illegible schematic drawing, does not appear to represent the subject or provide evidence to support the appellant's claim that the subject has 3,101 square feet of living area. However, the Property

¹ The appellant incorrectly listed the per square foot of living area as \$134.21.

² The improvement assessment per sq. ft. amounts for the subject and the comparables listed on appellant's grid are incorrect. The correct amounts (based on the improvement assessment amounts provided by the appellant and divided by the sq. ft. living area) range from \$11.76 to \$12.80 per square foot of living area.

Tax Appeal Board takes judicial notice that the subject property was the subject matter of appeals before the Board under Docket Nos. 16-24076.001-R-1 and 17-20432.001-R-1 wherein the Board found that the subject had 3,101 square feet of living area. Furthermore, the Board also takes notice that in both of the preceding appeals the board of review did not present evidence to refute the appellant's claim as to the total square feet of living area of the subject. (86 Ill.Admin.Code §1910.90(i)). The Board finds that the subject has 3,101 square feet of total living area and an improvement assessment of \$13.42 per square foot of living area.

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's comparable #1 received reduced weight because it is not similar to the subject in living area and in certain amenities.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #4. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$14.71 to \$15.93 per square foot of living area. The subject's improvement assessment of \$13.42 per square foot of living area falls below the range established by the best comparable properties in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. 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.

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:

June 18, 2024



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

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