



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

APPELLANT: Edward or Barbara Moscato
DOCKET NO.: 19-31932.001-R-1
PARCEL NO.: 04-34-102-025-0000

The parties of record before the Property Tax Appeal Board are Edward or Barbara Moscato, 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: \$13,065
IMPR.: \$71,607
TOTAL: \$84,672

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 2019 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 ten-year-old, two-story dwelling of frame construction. Features of the home include a full basement, central air conditioning, and a fireplace. The property has a 10,050 square foot site and is located in Northfield Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted information on five suggested equity comparables with sales data on comparable #1 and #2. Those properties range: in age from 12 to 41-years-old; in size from 2,958 to 4,702 square feet of living area; in sale date from April, 2017 to May, 2018; in sale price from \$166.95 to \$188.98 per square foot of living area; and in improvement assessment from \$16.70 to \$20.18 per square foot of living area. In addition, the appellant submitted a brief arguing that the subject's assessment should be reduced because it

has a utility easement and is located on an arterial street. Finally, the appellant submitted an appraisal of the subject prepared by Steven Slojkowski as of January 1, 2016 for the purpose of correcting the subject's square footage to 2,931. The appraiser was not present at the hearing; however, the appellant submitted the plat of survey of the subject property. Based on the appellant's corrected square footage, the subject has a market value of \$288.88 per square foot of living area and an improvement assessment of \$24.43 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 \$84,672. The subject has an improvement assessment of \$71,607 or \$24.11 per square foot of living area, based on the board of review's proposed square footage of \$2,970 square feet. The subject's assessment reflects a market value of \$846,720 or \$285.09 per square foot of living area, including land, when applying the 2019 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables and four comparable sales. The comparable sales ranged: in age from four to 57-years-old; in size from 3,022 to 3,491 square feet of living area; in sale price from March, 2017 to August, 2019; and in sale price from \$303.13 to \$404.61 per square foot of living area.

The board of review's equity comparables range: in age from 10 to 15-years-old; in size from 3,175 to 3,326 square feet of living area; and in improvement assessment from \$24.55 to \$25.81 per square foot of living area.

In written rebuttal, the appellant submitted information on three more comparables along with evidence that the board of review granted a COVID-19 reduction in the subsequent tax year 2020.

At hearing, the appellant reiterated his argument of correcting the subject's square footage based on the plat of survey. The appellant argued that the utility easement that runs across the subject lowers the value of the subject and desirability compared to other houses on the market. However, the appellant provided no expert testimony that would quantify the effect, if any, of the easement to the subject's market value or desirability for purchase. The appellant further testified that the easement was present when he purchased the subject property. Finally, the appellant provided no evidence that the easement was expanded or modified in any way since the purchase of the subject property.

The appellant also reiterated his request for a reduction of the subject's assessment based on overvaluation and assessment inequity. The appellant argued that the subject's location on a "busy" or "arterial" street reduces the subject's market value. The appellant relies on the sale of two other suggested comparables also located on arterial streets and that sold for less than their assessed value. The appellant presented no expert evidence or testimony to quantify the effect, if any, on a property's market value that is located on an arterial street.

The board of review argued for a no change in the subject's assessment. The board of review representative argued that the subject was purchased with the easements in place.

Conclusion of Law

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

Based on the plat of survey, the Board finds that the subject has 2,931 square feet of living area. The Board gives no weight to appellant's request for a COVID-19 adjustment for the tax year at issue because no evidence was submitted, or expert testimony elicited, to show an impact on the subject's 2019 market value. The Board also gives appellant's easement argument no weight because the subject was purchased with the easement present, and the appellant presented no expert testimony to quantify the effect of the easement on the subject's market value.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2, and the board of review's comparable sale #2. These comparables sold for prices ranging from \$166.95 to \$341.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$288.88 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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 appellant's comparables #2, #3, and #4, and the board of review's comparables #1, #2, and #4. These comparables had improvement assessments that ranged from \$16.97 to \$24.80 per square foot of living area. The subject's improvement assessment of \$24.43 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.

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 21, 2022



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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