



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

APPELLANT: Matthew Conversa
DOCKET NO.: 22-31357.001-R-1
PARCEL NO.: 09-27-426-038-0000

The parties of record before the Property Tax Appeal Board are Matthew Conversa, the appellant, 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: \$8,645
IMPR.: \$25,010
TOTAL: \$33,655

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 2022 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 6,650-square-foot parcel of land improved with a 67-year-old, one-story, masonry, single-family dwelling containing 1,220 square feet of building area. Features of the home include a full basement, air conditioning, and a two-car garage. The property is located in Park Ridge, Maine Township, Cook County, and is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted full assessment data on three equity comparables. These properties are described as one-story, masonry, single-family dwellings located within half a mile of the subject property. These properties have 200 square feet of garage area and all have air conditioning. They range: in age from 66 to 69 years old; in size from 1,144 to 1,230 square feet of building area; and in improvement assessments from \$18.66 to \$20.67 per square foot of building area. These properties range in land size from 8,580 to 8,658 square feet and have a land assessment

of \$1.30 per square foot. The appellant lists the land assessment for the subject property as \$9,000 but is not appealing the land assessment and the improvement assessment as \$28,840. The appellant's petition discloses that the subject is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$37,840 with an improvement assessment of \$29,195 or \$23.93 per square foot of building area. It lists the land assessment as \$8,645.

In support of the assessment, the board of review submitted three equity comparables. These properties are described as one-story, masonry, single-family dwellings located on the subject's same block. They have full or slab basements. Only one of the properties has air conditioning. They range: in age from 67 to 71 years old; in size from 1,161 to 1,363 square feet of building area; and in improvement assessment from \$20.14 to \$23.00 per square foot of building area. The board of review's comparable #3 is also used by the appellant as comparable #1.

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 both parties submitted the correct total assessment data; however, the appellant failed to show that the assessment breakout as listed by the board of review is incorrect and the Board will use this official breakout in its analysis. The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 and the board of review's comparables #2 and #3. These comparables had improvement assessments ranging from \$20.14 to \$22.20 per square foot of building area. The comparables were similar in square footage and location. The subject's improvement assessment of \$23.93 per square foot of building area is above the range of the best comparables in this record. Therefore, the Board finds that the appellant has proven by clear and convincing evidence that the subject property is inequitably assessed, and a reduction is warranted.

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: _____

August 20, 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

AGENCY

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