

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gena Ossello  
DOCKET NO.: 02-28757.001-R-1  
PARCEL NO.: 32-34-400-007

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Gena Ossello, the appellant; and the Cook County Board of Review.

The subject property consists of 461,736 square foot parcel improved with a 49 year old, one-story, frame, single-family dwelling. The improvement contains 1,220 square feet of living area as well as one bathroom, one fireplace, a partial basement and a two-car garage.

The appellant's petition raised two issues: first, unequal treatment in the assessment process of the improvement; and secondly, unequal treatment to the subject's land assessment due to persistent flooding and wetlands as the bases of the appeal.

In support of the equity argument, the appellant presented evidence of assessment data on four properties located within the subject's area. Three of the properties are located on the same street and block, as is the subject. They are improved with one-story, frame or masonry, single-family dwellings. They range: in age from 45 to 50 years; in bathrooms from one to two; in garages from one-car to two-car; and in size from 1,149 to 1,743 square feet of living area. The improvement assessments ranged from \$4.79 to \$7.70 per square foot.

As to the argument of further diminished value of the subject due to excessive flooding, the appellant submitted black and white photographs of the subject's property under water. The appellant argued that half of the subject's property suffers from flooding and are wetlands. In support of this argument, the appellant submitted a copy of correspondence from the Village of Steger wherein the Village President indicated that the Village construed the back portion of the subject's property to be

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Based on the facts and exhibits presented, 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:	\$	16,960
IMPR.:	\$	7,320
TOTAL:	\$	24,280

Subject only to the State multiplier as applicable.

PTAB/KPP

wetlands because of continuous flooding; and therefore, is unbuildable. On the basis of this comparison, the appellant requested an assessment reduction.

The record for the board of review contains "Board of Review Notes on Appeal" wherein the Board's final assessment decision was presented reflecting an improvement assessment of \$12,696 or \$10.41 per square foot. The board of review also submitted copies of property characteristic printouts for the subject property as well as three suggested comparables without explanation of the proximity of the properties to the subject. The properties were improved with a one-story, frame, single-family dwelling with one bathroom. The improvements range in age from 31 to 55 years and in size from 1,046 to 1,549 square feet of living area. Two properties also contain a full basement and a multi-car garage. The improvement assessments range from \$11.78 to \$15.64 per square foot of living area. Based upon these submissions, the board of review requested that the subject's assessments be confirmed.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the appellant has met this burden and that a reduction in the subject's assessment is warranted.

In this appeal, there were a total of seven suggested comparables submitted by the parties. The PTAB finds that the appellant's comparables #1 through #3 are most similar in exterior construction, style, age, size and location to the subject property and had improvement assessments ranging from \$4.79 to \$7.70 per square foot of living area. The subject's improvement is assessed at \$10.41 per square foot of living area above the range established by the comparables. The PTAB accorded diminished weight to the remaining properties due to a disparity in location, age, size, and/or exterior construction.

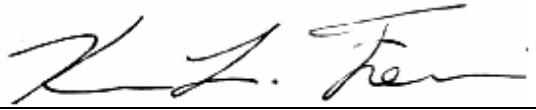
An assessment reduction is also supported by the municipality as reflected in the appellant's evidence submissions. The board of review failed to address this argument or rebut the appellant's assertion.

Therefore, based on a review of the assessment comparables contained in the record, the PTAB finds that the appellant has supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property is warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: September 28, 2007



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 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 the subsequent year 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.

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.