

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Carmen Paulo  
DOCKET NO.: 03-28606.001-R-1  
PARCEL NO.: 17-33-208-031-0000

The parties of record before the Property Tax Appeal Board are Carmen Paulo, the appellant, by attorney Herbert B. Rosenberg with the law firm of Schoenberg Finkel Newman & Rosenberg, LLC, Chicago, and the Cook County Board of Review.

The subject property consists of a four-year-old, three-story, single-family townhome of masonry construction containing 1,418 square feet of living area and located in South Chicago Township, Cook County. Features of the residence include two and one-half bathrooms, air-conditioning, a partial-unfinished basement and a two-car attached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on five properties suggested as comparable to the subject. Based on the appellant's documents, the five suggested comparables consist of two-story or three-story, single-family townhomes of masonry construction located within three blocks of the subject. The improvements range in size from 1,558 to 2,074 square feet of living area and range in age from ten to nineteen years. The comparables contain one and one-half, two or two and one-half bathrooms, air-conditioning and a one-car or two-car garage. Three comparables contain an unfinished basement. The improvement assessments range from \$10.50 to \$12.46 per square foot of living area. Based on this

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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: \$ 2,337  
IMPR.: \$ 19,290  
TOTAL: \$ 21,627

Subject only to the State multiplier as applicable.

Final administrative decisions 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.

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evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$22,012. The subject's improvement assessment is \$19,675 or \$13.88 per square foot of living area. In support of the assessment the board submitted a property characteristic printout and descriptive data on one property suggested as comparable to the subject. The suggested comparable is improved with a three-story, 1,418 square foot, four-year-old, single-family townhome of masonry construction located on the same street and next door to the subject. The comparable contains two full bathrooms, a partial-unfinished basement, air-conditioning and a one-car garage. The improvement assessment is \$13.60 per square foot of living area. The board's evidence disclosed that the subject sold in July 2003 for a price of \$270,000. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

Also, the board of review submitted a sales analysis disclosing the assessments for the ten (10) townhomes that comprise the subject's complex as well as sales data and prices for the three most recently purchased townhomes. These three properties, which include the subject, sold between 2002 and 2003 for prices ranging from \$270,000 to \$280,000. Based upon the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney argued that the subject's townhouse complex actually contains 15 townhomes and was built in three stages. He asserted that six townhomes were built in 1995, five were built in 1997 and the four remaining townhomes were built in 1999. The appellant's attorney suggested that the subject was not treated equitably when compared to similar properties in the subject's immediate area.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. 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. After an analysis of the assessment data, the Board finds a reduction is warranted.

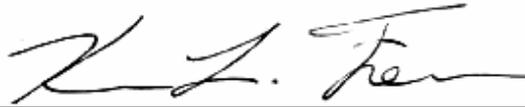
The Board finds the appellant's comparables four and five and the board of review's comparable to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, construction and location and have improvement assessments ranging from \$11.87 to \$13.60 per square foot of living area. The subject's per square foot improvement assessment of \$13.88 falls above the range established by these properties. The Board finds the appellant's remaining comparables less similar to the subject in improvement size and/or location. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by similar properties contained in the record.

On the basis of the evidence submitted by the parties, the Property Tax Appeal Board finds the evidence has demonstrated that the subject is assessed in excess of that which equity dictates. Therefore, the Board finds a reduction in the subject's assessment 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.