

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Angela Sorrentino
DOCKET NO.: 04-22863.001-R-1
PARCEL NO.: 18-20-202-042-0000

The parties of record before the Property Tax Appeal Board are Angela Sorrentino, the appellant, by attorney Christopher G. Walsh, Jr., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of a seven-year old, two-story townhome of frame and masonry construction containing 1,990 square feet of living area with a full, unfinished basement, central air conditioning, one fireplace and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant's attorney submitted a letter outlining the appeal. He indicates the subject is a townhome that is part of an association containing 14 virtually identical homes, eight of which have lower assessments than the subject property and six of which have virtually the same assessments. He contends there are no material differences among these homes in size, style or appearance. He submitted a printout showing the total assessments for the 14 townhomes. They had assessments ranging from \$24,750 to \$30,531. The subject property and one other property had the highest assessment in the association. In addition, he submitted a grid analysis detailing four of these townhomes. They are the same age, size, design and exterior construction as the subject. They also have the same amenities as the subject. They have improvement assessments ranging from \$21,812 to \$24,219 or from \$10.96 to \$12.32 per square foot. They have total assessments ranging from \$24,750 to \$27,150. The subject has an improvement assessment of \$27,581 or \$13.86 per square foot and a total assessment of \$30,531. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In

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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:	\$	2,950
IMPR.:	\$	25,600
TOTAL:	\$	28,550

Subject only to the State multiplier as applicable.

PTAB/MKB/5-09

support of the subject's assessment, the board of review offered the property characteristic sheets and a spreadsheet detailing three suggested comparable properties of townhomes located in the subject's association. They were identical to the subject in physical characteristics and had improvement assessments of \$27,625 or \$27,628 or \$13.88 per square foot. They had total assessments of \$30,514 or \$30,515. The board of review provided no explanation as to why the assessments on identical townhomes varied. Based on this evidence, the board of review requested confirmation of the subject's assessment.

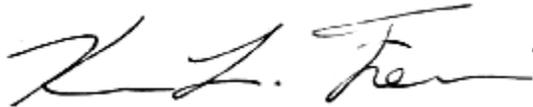
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted.

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 the appellant has overcome this burden.

The appellant submitted assessment data on the 14 identical townhomes located in the subject's association. The assessments varied from a total of \$24,750 to \$30,531, with the subject at the high end of the range. The board of review submitted assessment data on three identical properties. They also had lower total assessments than the subject property. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's assessment is not supported by the most comparable properties contained in the record and a reduction in the subject's assessment 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.

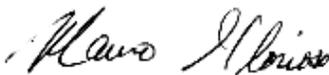
Chairman



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: May 27, 2009



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.