



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

APPELLANT: Oscar Perretta  
DOCKET NO.: 05-23652.001-R-1  
PARCEL NO.: 31-07-405-102-0000

The parties of record before the Property Tax Appeal Board are Oscar Perretta, the appellant(s), by attorney Arnold G. Siegel of Chicago; and the Cook County Board of Review.

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:** \$ 8,439  
**IMPR.:** \$ 13,500  
**TOTAL:** \$ 21,939

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a four-year old, two-story style townhouse dwelling of frame and masonry construction containing 2,197 square feet of living area with a full, unfinished basement, three full baths, central air conditioning, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on seven comparable properties described as two-story frame and masonry townhouse dwellings that are from four to nine years old for consideration. The dwellings have the same neighborhood code as the subject property. The comparables contain from 1,872 to 2,388 square feet of living area with two or three full baths, full basements, central air conditioning, and two-car garages; three have additional half baths and three have fireplaces. These properties have improvement assessments ranging from \$3.15 to \$6.33 per square foot of living area. 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. The subject's improvement assessment is \$7.51 per square foot of living area. The board of review presented a memorandum suggesting that the subject is part of a townhome association. The writer also suggested that a majority of the properties that are part of the townhome association have sold recently and the subject's assessment was developed based on sales in this development. The writer prepared an analysis that consolidated the sales of 26 residential units in the subject's complex which occurred from 2002 through 2005 to determine an overall sale price of \$6,733,504. Next the writer deducted \$5,000 per unit (26 units) from the overall sale price resulting in a total of \$6,603,504. This figure was divided by 26 to suggest an average sale price for the 26 units of \$253,981. The assessments for the 26 properties were not submitted. 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 Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Property Tax Appeal Board finds that the board of review failed to present any equity comparables in support of its assessment. Instead the board submitted an in-house memorandum which outlines a formula that the writer purports is the basis of the subject's assessment. The Board finds that neither the memorandum nor the evidence presented by the board addresses the issue before the Board, the equity of the subject's assessment. The Board also finds that the board of review failed to present any of the assessments of the other properties in the complex which would be affected by the formula it presented. Therefore, the Board places diminished weight on the board of review's evidence.

The Board finds that the appellant's equity comparables are the only comparables similar to the subject in the record. These comparables had improvement assessments that ranged from \$4.44 to \$6.33 per square foot of living area. The subject's improvement

assessment of \$7.51 per square foot of living area is above the range established by these properties. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment is warranted.

Lbs/09

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: November 25, 2009

*Allen Castrovillari*

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.