

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Frank & Janet Avellone
DOCKET NO.: 05-27149.001-R-1
PARCEL NO.: 20-11-413-019-1002

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Frank & Janet Avellone, the appellants, and the Cook County Board of Review.

The subject property consists of a condominium unit in a 93 year-old, three-story, masonry, six-unit building. The units are allocated either 16% or 18% ownership in the 11,793 square foot building. The appellant's unit contains 1,887 square feet of living area and is allocated 16% of the ownership. The appellants argued that there was unequal treatment in the assessment process of the improvement, both the unit and the building in totality, as the basis of this appeal.

In support of this equity argument, the appellant submitted a brief with evidence attached showing the assessment data and descriptions of the subject property and three suggested comparable condominium buildings. Colored photographs of the subject property and these suggested comparables were also included. The data of the four suggested comparables reflects that the properties are located on the same block as the subject and are improved with a three-story, masonry, condominium

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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: \$ 1,104
IMPR.: \$ 10,058
TOTAL: \$ 11,162

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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buldings with six, 18, or 21 units. The improvements range: in age from 70 to 97 years; in total building size from 11,730 to 34,743 square feet of living area; and in total building improvement assessment from \$5.33 to \$6.51 per square foot of living area. The condominium units in appellant's comparables #1 and #2 have 16% or 18% ownership in the building. The units that have 16% ownership contain 1,877 square feet of living area and are assessed at \$5.33 per square foot of living area. The units that have 18% ownership contain 1,227 or 1,217 square feet of living area and are assessed at \$5.33 per square foot of living area. Based on this analysis, the appellant requested a reduction in the improvement's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$11,532, or \$6.11 per square foot of living area. The board also submitted a memo from Matt Panush, Cook County Board of Review Analyst. The memorandum and shows that two of the properties, or 32% of ownership, within the subject's building sold for a total of \$348,000, with removal of personal property allocations. The board of review used this amount to estimate a total market value for the building of \$1,087,500. Based on this amount, a total assessed value for the subject was determined to be \$12,636. As a result of its analysis, the board requested confirmation of the subject's assessment.

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

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellants have met this burden and that a reduction is warranted.

The PTAB finds that the appellants presented assessment data on a total of three equity comparables. The PTAB further finds these comparables are similar to the subject in that they are three-story, masonry, condominium buildings located on the same block as the subject. The improvements range: in age from 70 to 97

years; in total building size from 11,730 to 34,743 square feet of living area; and in total building improvement assessment from \$5.33 to \$6.51 per square foot of living area. Although the subject property is assessed at \$6.11 per square foot of living area for the unit and the building has a total assessed value of \$6.11 per square foot of living area. The PTAB finds that the subject property's building is identical to the appellant's comparables #1 and #2 with slight ministerial differences and should be assessed equitably with these properties.

The PTAB finds the board of review did not submit any equity comparables to negate the appellant's evidence of inequity across condominium buildings. The board of review utilized sales of units within the contested condominium building to establish an assessed value for the subject. Moreover, the Court has found that the use of comparable properties that have received the same contested assessment are not comparables as a matter of law and can lead to rendering the assessment appeal process meaningless. Pace Realty Group, Inc. v. Property Tax Appeal Bd., 306 Ill.App.3d 718, 728, 713 N.E.2d 1249, 1256 (2nd Dist. 1999).

As a result of this analysis, the PTAB further finds that the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that 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.



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: December 7, 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

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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.