



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

APPELLANT: Tony Esposito
DOCKET NO.: 06-24616.001-C-1
PARCEL NO.: 03-02-200-096-1002

The parties of record before the Property Tax Appeal Board are Tony Esposito, the appellant, by attorney Michael Griffin 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: \$10,349
IMPR.: \$25,644
TOTAL: \$35,993

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a single 21-year-old industrial condominium unit that contains 3,600 square feet of building area. The property is located in Wheeling, Wheeling Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property's improvement was being inequitably assessed. No dispute was raised with regard to the land assessment. The appellant provided data on four comparable units within the same complex, each of which had 3,600 square feet of building area. The comparables had improvement assessments ranging from \$25,644 to \$30,648 or from \$7.12 to \$8.51 per square foot of building area. The subject had an improvement assessment of \$60,920 or \$16.92 per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$25,644 or \$7.12 per square foot of building area.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant argued assessment inequity in the subject's improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided data on four comparables. The appellant's evidence disclosed the subject had an improvement assessment of \$60,920 or \$16.92 per square foot of building area, which is above the range established by the four comparables presented.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property's improvement is justified.

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.