

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Alexander Pellicano
DOCKET NO.: 06-24619.001-R-1
PARCEL NO.: 19-01-214-152-0000

The parties of record before the Property Tax Appeal Board are Alexander Pellicano, the appellant, and the Cook County Board of Review.

The appellant appeared before the Property Tax Appeal Board arguing inequity in that the appellant's appeal was based on a major factual error. The appellant asserted that the subject property consists of a vacant parcel of land measuring 22.26' by 124.25' for a total of 2,765.80 square feet of land. The appellant also asserted that the error is a result of a recent consolidation of two narrow lots, #17 and #18, each measuring 11.13' x 124.25' square feet. Property Index Number (PIN) 19-01-214-112 and 19-01-214-113 were consolidated in 2005 into PIN 19-01-214-152 with the previous addresses for Lot #17 being 4038 S. Artesian and for Lot #18 at 4040 S. Artesian. The appellant argued that the consolidation process mistakenly included the neighboring lot and building to the south, which is already assessed under PIN 19-01-214-114 and has the address of 4042 S. Artesian, which the appellant does not own. The appellant indicated that the Sidwell Map for this area mistakenly identifies Lots 17 and 18 as being 25' wide and suggested that the assessor was looking for approximately 50" of land to include and inadvertently included the adjacent lot and the associated building which was already assessed under PIN 19-01-214-114 and located at 4042 S. Artesian. In support of this claim, the appellant provided a survey which clearly describes the size, lot numbers, and PIN numbers of the subject property as well as its relationship to the adjacent properties. The appellant's previous tax bills, prior to consolidation, assessed the two individual lots as vacant and unimproved.

In addition, the appellant provided a letter from Ronald H. Lagowski, a supervisor at the County Clerk's Map Department, attesting to a tax map correction for the subject property. The

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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: \$ 5,172
IMPR.: \$ 0
TOTAL: \$ 5,172

Subject only to the State multiplier as applicable.

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letter states the following: that based on a 2005 tax year division PIN's 19-01-214-112 and 113 were consolidated into new PIN 119-01-214-152; that both old PIN's were vacant; that the new PIN is now carrying the assessment of the building to the south (an 80 year old building) which results in the building being taxed twice; the tax map which shows this parcel as a 50 foot wide piece is in fact only 25 feet wide due to a discrepancy on an old 1890's subdivision plat; the address on the building that corresponds to the property to the south is 4042 S. Artesian PIN 19-01-214-114 and that the Cook County Assessor's Office sent out a field person to inspect and agrees that the west side of the block has one additional lot platted on the map than the east side. Finally, the letter states that because of these circumstances, the County Clerk's Map Department will correct the tax map to show PIN 19-01-214-152 as being a parcel of land being 25 feet wide as opposed to the 50 feet currently shown on the map. This correction will appear in the 2008 version of the tax map which will be published in 2009.

The appellant also provided three land comparables located within close proximity to the subject. They range in size from 3,125 to 3,150 square feet with land assessments ranging from \$2,209 to \$5,329 or from \$0.71 to \$1.64 per square foot. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$31,032. The board's evidence disclosed that the subject parcel, which contains 6,066 square feet of land, is improved with an 89-year-old, two-story, multi-family dwelling. The board of review also provided three land comparables located within close proximity to the subject. They range in size from 3,294 to 5,632 square feet with land assessments ranging from \$1.35 to \$1.64 per square foot.

After hearing the testimony 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 the appellant has overcome this burden.

The appellant appeared before the Property Tax Appeal Board arguing inequity in that the appellant's appeal was based on a major factual error. The appellant asserted that the subject property consists of an unimproved, vacant parcel of land measuring 22.26' by 124.25' for a total of 2,765.80 square feet of land. In support, the appellant provided a survey which

clearly describes the lot size, lot numbers, and PIN numbers of the subject property as well as its relationship to the adjacent properties. Also, the appellant's previous tax bills, prior to consolidation, assessed the two individual lots as vacant and unimproved. The Board finds the appellant's argument persuasive.

In addition, the appellant provided a letter from Ronald H. Lagowski, a supervisor at the County Clerk's Map Department, attesting to a tax map correction for the subject property. The letter states that the County Clerk's Map Department will correct the tax map to reflect the subject's PIN 19-01-214-152 as being a parcel of land being 25 feet wide as opposed to the 50 feet currently shown on the map. The correction will appear in the 2008 version of the tax map which will be published in 2009.

As a result of this analysis, the Property Tax Appeal Board finds that the appellant has adequately demonstrated that the subject property was inequitably assessed by clear and convincing evidence and 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: August 29, 2008



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.