

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William Tarsitano
DOCKET NO.: 06-25633.001-R-1
PARCEL NO.: 03-18-401-158-0000

The parties of record before the Property Tax Appeal Board are William Tarsitano, the appellant, by attorney Thomas M. Battista of Rock, Fusco and Assoc., LLC of Chicago the Cook County Board of Review.

The subject property consists of a one-year-old, two-story single-family dwelling of frame and masonry construction containing 2,945 square feet of living area and located in Wheeling Township, Cook County. The residence contains three and one-half bathrooms, a full basement, air conditioning, a fireplace and a three-car garage. The building is located on a property resubdivided in 2004.

The appellant, with counsel, appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. The appellant testified the subject lot is vacant land and that the new improvement was built by him on lot 03-18-401-157-0000. The original lot was 03-18-401-009 that was subdivided into lots -157 and -158. In support of this argument, the appellant offered photographs of the subject lot and aerial photographs. The appellant testified that the subject lot -158 is presently without a finished street. Finally, the appellant submitted into evidence a printout of the subject's 2007 assessment disclosing a vacant lot. The Assessor removed the misplaced improvement. The appellant also argued the subject should be assigned a land unit price of \$0.75 per square foot similar to adjacent elongated lots found in the aerial photos. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$39,373, or \$13.37 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within a mile and a half of the subject. The comparables consist of two-story single-family

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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: \$8,862
IMPR. \$ -0-
TOTAL: \$8,862

Subject only to the State multiplier as applicable.

PTAB/TMcG. 11/08

dwellings of frame and masonry construction and range in age from one to 16 years. The comparables contain two and one half baths, full basements; all have air conditioning, fireplaces and two or three-car garages. The comparables range in size from 2,311 to 2,890 square feet of living area and have improvement assessments of between \$36,791 and \$39,913 or from \$13.50 to \$15.92 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 PTAB finds the appellant has overcome this burden.

The PTAB finds the appellant's evidence and testimony clearly discloses the subject lot is a vacant lot and should be factored as a vacant lot and priced at \$0.75 per square foot. The PTAB finds the board's comparables are irrelevant as improved lots and carry little weight because they are substantially smaller lots than the subject. The PTAB finds the evidence submitted is sufficient to effect a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant 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

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 5, 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.