



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

APPELLANT: Saban Torlo  
DOCKET NO.: 06-26143.001-R-1  
PARCEL NO.: 12-01-122-016-0000

The parties of record before the Property Tax Appeal Board are Saban Torlo, the appellant(s), by attorney Mitchell Klein, of Schiller Klein & McElroy PC in 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: \$7,658  
IMPR.: \$27,249  
TOTAL: \$34,907**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 5,175 square foot parcel of land improved with a 59-year old, masonry, single-family dwelling containing. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted a brief arguing that the county has factual errors in the description of the subject property that contribute to the inequitable assessment of the improvement. The appellant asserts that the subject property is a one and one-half story dwelling, contains only 1,172 square feet of living area, two full baths and a one car garage. The evidence includes a copy of a letter from a state licensed real estate appraiser who inspected the property and listed the property's characteristics, including the square footage for the subject at 1,172 square feet of living area.

In addition, the appellant included assessment data and information on a total of four properties suggested as comparable and located within two blocks of the subject. The properties are described as one and one-half story, masonry, single-family dwellings with one or one and one-half baths, a partial or full basement with two finished, and, for two properties, air conditioning. The properties are 62 years old and range in size from 1,224 to 1,245 square feet of living area and in improvement assessments from \$21.80 to \$23.33 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 improvement assessment of \$38,899 or \$17.11 per square foot of living area was disclosed when using 2,273 square feet of living area. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry, single-family dwellings with between one and one-half and three baths, a partial or full basement with one finished, air conditioning for two properties, and, for one property, a fireplace. The properties range: in age from 49 to 62 years; in size from 2,106 to 2,238 square feet of living area; and in improvement assessment from \$17.12 to \$18.03 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter asserting the board of review did not address the factual error in the subject's description. The letter also asserted that the subject's property record printouts indicated a permit was issued for a second story addition; however, the permit was actually for a garage. The appellant submitted a colored photograph of the subject to show the number of stories.

At hearing, the appellant's attorney reiterated his position that the subject's characteristics are incorrectly listed by the county and this has created an inequitable assessment. He presented Appellant's Exhibit #1, a copy of a Cook County Assessor's Office printout indicating the subject's assessed value for 2009 was adjusted for factual changes in the property records for the subject. He asserted that the change was due to the factual errors in the subject's characteristics.

The board of review's representative, Michael LaCalamita, rested on the evidence submitted.

After reviewing the record and considering the testimony, 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.

As to the subject's size and characteristics, the PTAB finds that the appellant has presented sufficient evidence to show that the county has incorrectly listed the subject's characteristics for the 2006 lien year. The PTAB finds that the subject property is a one and one-half story dwelling containing 1,172 square feet of living area.

The parties submitted a total of eight properties suggested as comparable to the subject. The PTAB finds the appellant's comparables are the most similar to the subject in design, size, exterior construction, amenities and age. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. These properties are masonry, one and one-half-story, single-family dwellings located within the subject's neighborhood. The properties are 62 years old and range in size from 1,224 to 1,245 square feet of living area; and in improvement assessment from \$21.80 to \$23.33 per square foot of living area. In comparison, the subject's improvement assessment of \$33.18 per square foot of living area is above the range of these comparables. The remaining comparables were given less weight due to disparities in size, age, and amenities. After considering adjustments and the differences in both parties' 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.

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 M. Louie*

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: June 18, 2010

*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.