



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

APPELLANT: Prairie East Townhome Assoc  
DOCKET NO.: 06-28800.002-R-2  
PARCEL NO.: 17-22-315-042-0000

The parties of record before the Property Tax Appeal Board are Prairie East Townhome Assoc, the appellant(s), by attorney Anastasia M. Pouloupoulos, of Law Office of Anastasia M. Pouloupoulos in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:** \$10,896  
**IMPR.:** \$60,194  
**TOTAL:** \$71,090

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 1,328 square foot parcel of land improved with a two-year old, three-story, masonry, attached, single-family dwelling containing 2,830 square feet of living area, two and one-half baths, air conditioning, and a fireplace. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

The appellant's attorney originally filed appeal for 18 attached, single-family dwellings within the subject's complex. The attorney withdrew appeals on 17 properties which left one property as the subject of this appeal. In support of the equity argument, the appellant submitted descriptions and assessment information on a total of four properties suggested as comparable and located within three blocks of the subject. The properties are described as stucco, attached, single-family dwellings two and one-half baths and air conditioning. The properties are two-years old, contain between 2,754 to 2,866 square feet of living area, and have improvement assessments from \$16.80 to \$20.02 per square foot of building area.

In addition, the appellant submitted three suggested comparables to show the subject property's land was over assessed. The properties are located within three block of the subject. They range in land size from 2,625 to 3,156 square feet and have land assessments \$6.64 per square foot. 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 \$60,194 or \$23.80 per square foot of living area and land assessment of \$10,896 or \$8.00 per square foot were disclosed. In support of the subject's assessment, the board of review submitted the property characteristic printouts for all the attached, single-family dwellings within the subject's complex. These properties are described as two-year old, three-story, masonry, attached, single-family dwellings with two and one-half baths, air conditioning, and a fireplace. They contain 2,302 or 2,530 square feet of living area and have improvement assessments from \$23.01 to \$25.79 per square foot of living area. The land ranges in size from 1,039 to 1,766 square feet and has land assessments from \$6.64 to \$9.40 per square foot.

In addition, the board submitted complete information on seven properties suggested as comparable and located within the subject's neighborhood code. The properties are described as three-story, masonry, attached single-family dwellings with between two and three and two-half baths, air conditioning, and a fireplace. The properties range: in age from one and three years; in size from 1,855 and 2,903 square feet of living area; and in improvement assessment from \$13.39 to \$30.33 per square foot of living area. The properties range in land size from 922 to 1,214 square feet and have land assessments from \$6.64 to \$11.24 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney confirmed that only one parcel is under appeal and that the other 17 parcels were withdrawn. She also argued that the subject is over assessed when compared to other townhomes in the subject's neighborhood. The attorney asserted that different land sales were used because the improved sales are located on a street that differs from the subject. Ms. Poulopoulos argued that Indiana Street is not the same as Prairie Street. The appellant's attorney asserted that the appeal is based on equity and the appellant is not making a market value argument.

The board of review's representative, Michael Terebo, questioned why the appellant is making an equity argument and not a market value argument. He argued that the sales of the other dwellings within the complex establish the value for the subject property. Mr. Terebo testified that the comparable properties that are similar to the subject are those that are located within the subject's complex.

In rebuttal, the appellant's attorney argued that the reason the subject property is under appeal and why the comparables chosen by the appellant are outside the subject's complex is because the properties within the subject's complex were not uniformly assessed. She asserted that the properties that have the same characteristics and square footage should be assessed identically. In this case, the subject's assessment is not identical to other identical properties in the complex.

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 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 PTAB finds the appellant has not met this burden.

The parties presented a total of 28 properties suggested as comparable to the subject. The PTAB finds the board of review's comparables which are located within the subject's complex and contain the same square footage as the subject are the most similar to the subject in size, design, construction, amenities, location, and age. The properties are described as three-story, masonry, attached, single-family dwellings. The properties are two years old, contain 2,530 square feet of living area and have improvement assessments from \$23.01 to \$23.94 per square foot of living area. In comparison, the subject's improvement assessment of \$23.80 per square foot of living area is within the range of these comparables.

As to the land, the PTAB finds the 17 comparables located within the subject's complex are most similar to the subject. These properties range in land size from 1,039 to 1,766 square feet and in land assessment from \$6.64 to \$9.40 per square foot. In comparison, the subject's land assessment of \$8.00 per square foot is within the range of these comparables.

A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the PTAB finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no 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: April 20, 2012



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.