



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

APPELLANT: Van Tomaras
DOCKET NO.: 06-29385.001-C-1
PARCEL NO.: 17-08-446-016-1009

The parties of record before the Property Tax Appeal Board are Van Tomaras, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C., 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: \$1,860
IMPR.: \$41,533
TOTAL: \$43,393

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a residential condominium unit that contains 1,850 square feet of living area and is classified as class 2-99 under the Cook County Real Property Assessment Classification Ordinance. The unit is located in a 79-year-old condominium building of brick construction which has 9 units that are located in West Chicago Township, Cook County.

The appellant through legal counsel submitted an appeal to the Property Tax Appeal Board contending lack of assessment uniformity in the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of the inequity argument, the appellant submitted a grid analysis of three suggested comparable condominium units within the subject condominium building. The comparable units are identical in age and size to the subject unit. The comparables have improvement assessments ranging from \$37,378 to \$41,532 or from \$20.20 to \$22.45 per square foot of living area. The subject has an improvement assessment of \$51,915 or \$28.06 per square foot of living area. Based on this evidence, the appellant requested a

reduction in the subject's improvement assessment to \$39,794 or \$21.51 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the total assessment for the subject condominium unit of \$53,775 was disclosed. The total assessment of this unit on appeal reflects a market value of approximately \$531,374 using the 2006 three-year median level of assessments for Class 2 property in Cook County of 10.12% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(2)(A)).

In support of the assessment, the board of review presented a memorandum along with a copy of the property record card for the subject. The board of review contended the appropriate methodology to estimate the subject's fair market value is to analyze recent sales of units within the subject's building. The board of review's evidence revealed that in 2003 and 2005 approximately 3 units within the subject's complex sold. Parcel number 17-08-446-016-1002, which was appellant's comparable #1, reportedly sold in 2005 for \$480,000 and had a 9% ownership interest in the condominium. As the board of review's market value data was not responsive to the appellant's lack of assessment uniformity argument, the board of review's data will not be further examined.

Based on this evidence, however, the board of review requested confirmation of the subject's assessment.

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). 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 met this burden.

The appellant submitted three suggested comparable condominium units in the same building as the subject with identical dwelling sizes reported as the subject unit. The board of review submitted no assessment data either of other units or to refute the evidence submitted by the appellant. Therefore, the Board finds these identical comparables submitted by the appellant were similar to the subject in location, size, style, exterior construction and age. Neither party addressed whether the subject and these comparables have similar features. However, due to the stated similarities to the subject, these comparables are deemed to be similar to the subject and were given substantial weight in the Board's analysis. These comparables

had improvement assessments that ranged from \$37,378 to \$41,532 or from \$20.20 to \$22.45 per square foot of living area. The subject's improvement assessment of \$51,915 or \$28.06 per square foot of living area is above this range and does not appear to be supported on this record. Moreover, the subject's assessment reflects an estimated market value of \$531,374 whereas appellant's comparable #1, which is identical in size to the subject, sold in 2005 for \$480,000 according to the board of review's data. Thus, this one common comparable presented by the parties suggests that the subject property is not properly assessed. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: May 18, 2012

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.