



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

APPELLANT: Bruno Tassone
DOCKET NO.: 07-26776.001-R-1
PARCEL NO.: 17-10-221-069-0000

The parties of record before the Property Tax Appeal Board are Bruno Tassone, the appellant, by attorney Anthony M. Farace of Amari & Locallo 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: \$ 16,752
IMPR: \$ 63,788
TOTAL: \$ 80,540

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story masonry townhouse that is 10 years old. The townhouse contains 2,799 square feet of living area with a slab foundation, central air conditioning, and a two-car attached garage. The dwelling is located in Chicago, North Chicago Township, Cook County.

When the appellant's attorney completed section 2d of the residential appeal form, he indicated that this appeal was based on assessment inequity. In his brief, the appellant's attorney explained that the value of the townhouse was being affected by the nearby construction of a high-rise building. The appellant's attorney argued that other townhouses in the complex had already received lower assessments than the subject property. The appellant submitted information on five comparable properties. Four of the five comparables appear on the grid analysis, and the fifth is listed on a spreadsheet that includes the other four comparables. Based on their parcel index numbers, all five comparables are located in the same block as the subject. The four comparables listed on the grid analysis are described as having 2,799 square feet of living area with a slab foundation, central air conditioning, and a two-car attached garage. On the spreadsheet, the fifth comparable is also described as having 2,799 square feet of living area, but other descriptive features

were not provided. The five comparables submitted by the appellant have improvement assessments ranging from \$54,272 to \$73,284 or from \$19.39 to \$26.18 per square foot of living area. The subject's improvement assessment is \$103,451 or \$36.96 per square foot of living area. Based on this evidence, the appellant requested that the subject property's improvement assessment be reduced to \$54,273 or \$19.39 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$120,203 was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of three-story masonry townhouses that are ten years old. The townhouses are located in the same block as the subject, and each has 2,799 square feet of living area with a slab foundation, central air conditioning, and a two-car attached garage. These comparable properties have improvement assessments ranging from \$112,779 to \$113,782 or from \$40.29 to \$40.65 per square foot of living area. Based on this evidence, 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 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.

Both parties presented assessment data on a total of eight equity comparables. The Board finds that all of the comparables submitted by both parties were identical to the subject in all respects. Five of the comparable properties had improvement assessments that ranged from \$19.39 to \$26.18, and three had improvement assessments that ranged from \$40.29 to \$40.65 per square foot of living area. The subject's improvement assessment is \$36.96 per square foot of living area. The Board finds that the appellant has established a pattern that indicates the subject is being inequitably assessed. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction on the basis of assessment inequity 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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn R. Lerbis

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 22, 2011

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.