



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

APPELLANT: Joseph Insolia  
DOCKET NO.: 07-30601.001-C-1  
PARCEL NO.: 13-20-102-009-0000

The parties of record before the Property Tax Appeal Board are Joseph Insolia, the appellant; 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:** \$ 12,468  
**IMPR.:** \$ 30,857  
**TOTAL:** \$ 43,325

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 3,125 square feet of land improved with an 87-year old, one-story, masonry, commercial building used as a beauty salon. The improvement contains 1,250 square feet of building area.

The appellant argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive data and limited assessment data for a total of nine suggested comparables, while only three properties were represented on an equity grid. The data for the remaining properties was submitted via copies of database printouts from the county assessor's website. The three properties reflected on the grid are located within a nine-block radius of the subject. All together, the nine properties ranged in land size from 2,750 to 3,375 square feet. Each property was improved with a one-story masonry, commercial building. The improvements range in age from 22 to 58 years and in size from 961 to 9,089 square feet of building area. The limited assessment data indicated improvement assessments ranging from \$4.48 to \$24.84 per square

foot of improvement area. The printouts submitted by the appellant reflect notations on the bottom of the printout indicating that eight of the nine suggested properties contain buildings where the assessments are either prorated over multiple land parcels or they are partial assessments. Moreover, the printouts for the seventh and eighth property appear to reflect the same property with a prorated improvement assessment over these two land parcels; and therefore, shall be construed by the PTAB as one suggested comparable.

At hearing, the appellant testified that the subject property is used as a beauty salon. He further stated that the subject is only a one-story building without a second-story or basement area. In addition, he asserted that the comparables that he submitted for consideration generally have assessments at half of the value that is attributed to the subject property. Upon examination of the comparables' printouts submitted by the appellant, the appellant testified that he was unaware of the data printed at the bottom of the printouts reflecting statements such as: "improvement is prorated over one or more parcels and/or partial assessment". He also asked what these statements meant; wherein the board of review's representative testified regarding the meaning of these statements on the printouts. The representative explained that according to the printouts there was most likely an adjacent parcel which would indicate the remaining data on the appellant's suggested comparables. The representative stated that a single building would be sited over two or more land parcels and that the assessor's office would prorate the building's assessment over the multiple land parcels.

The appellant also argued that if his suggested comparables are significantly larger in size in comparison to the subject property, then his building should be assessed the same as one-half of the larger comparable structures submitted for comparison.

In an effort to obtain complete assessment data for the appellant's suggested comparables, the PTAB accorded the appellant a 30-day period within which to obtain the complete property characteristic printouts for his comparables. Upon receipt, these documents were to be identified for the record as Appellant's Hearing Exhibit #1. Thereafter, the board of review was accorded a 30-day time period within which to respond to the appellant's Exhibit.

The PTAB notes that the appellant did timely submit Appellant's Hearing Exhibit #1, while there was no response submitted by the board of review. The Appellant's Exhibit includes: a one-page letter written by the appellant; a one-page printout for a new suggested comparable; and copies of the appellant's prior pleadings without additional clarifying printouts. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$43,325. The subject's assessment reflects a market value of \$114,013 or \$91.21 per square foot.

In addition, the board of review submitted two memorandums, a copy of the subject's property record card, as well as CoStar Comps printouts for five suggested comparables. The memorandums reflect that the subject contains a 3,125 square foot site improved with a one-story, retail storefront building with 1,250 square feet of building area. Further, the cover memorandum states that the memorandum is not intended to be an appraisal or estimate of value and should not be construed as such. In addition, the memorandum indicated that the data collected therein was collected from various sources that are assumed to be factual, accurate and reliable, but that the memorandum's author had not verified the information or sources and does not warrant the data's accuracy.

The properties' printouts reflect that each contained a retail, storefront building. They sold from January, 2000, to October, 2002, for prices that were in an unadjusted range from \$93.34 to \$210.70 per square foot of building area. The buildings ranged in age from 44 to 105 years and in size from 1,000 to 1,496 square feet of building area. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant argued that the board of review's sales data was inapplicable to the subject's 2007 property tax appeal. He asserted that there was a disparity in market values from the properties' sale dates in 2000 through 2002 to the market values attributed to the subject on January 1, 2007.

After considering the testimony and/or arguments as well as reviewing 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. 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 PTAB finds that the appellant failed to offer sufficient and complete descriptive and assessment data on the suggested comparables to support the inequity argument. The limited assessment data provided on the appellant's comparables reflect an improvement assessment range from \$4.48 to \$24.84 per square foot of building area. The subject's improvement assessment is \$24.68 per square foot, which is within the range established by the appellant's suggested comparables.

Further, the PTAB accords diminished weight to the board of review's raw sales data due to a disparity in sale dates to the assessment date at issue for the subject property of January 1, 2007. Moreover, the PTAB notes that the board of review's own evidence indicates that the sales data lacked verification and that the board of review did not warrant the accuracy of said data.

As a result of this analysis, the PTAB finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not 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. Lerski*

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 3, 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.