



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

APPELLANT: Anne Sloma
DOCKET NO.: 07-30696.001-C-1
PARCEL NO.: 09-10-300-023-0000

The parties of record before the Property Tax Appeal Board are Anne Sloma, the appellant(s); 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: \$4,469
IMPR.: \$66,089
TOTAL: \$70,558

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,104 square foot parcel of land improved with a 19-year old, three-story, masonry, multi-family dwelling containing 6,870 square feet of living area and six apartment units. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant submitted information on a total of three properties suggested as comparable and located within the same apartment complex as the subject. The properties are described as three-story, masonry, multi-family dwellings with six apartment units. The properties range in age from 19 to 54 years and contain 6,870 square feet of living area. These properties have improvement assessments ranging from \$9.62 to \$9.97 per square foot of living area. In addition, the appellant submitted black and white photographs of the subject property and suggested comparables. 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 \$71,870 or \$10.46 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented assessment printouts on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two or three-story, masonry, multi-family dwellings with two to six apartment units. The properties range: in age from 19 to 34 years; in size from 4,500 to 6,870 square feet of living area; and in improvement assessment from \$10.46 to \$11.97 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant, Anne Sloma, testified that her suggested comparables are all located within the same apartment complex and surround one of two courtyards, as does the subject. She asserted that all the buildings are identical to the subject property in size, layout, style, construction.

The board of review's representative, Lena Henderson, asserted that the board's suggested comparables were similar to the subject and asserted that two comparables have the same square footage as the subject. Ms. Henderson testified she had no personal knowledge whether these properties were identical to the subject. She also could not explain why identical structures would be assessed differently.

After reviewing the testimony 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.

The parties submitted a total of seven properties suggested as comparable to the subject. The PTAB is persuaded by the appellant's testimony and finds the appellant's comparables are identical to the subject in size, design, exterior construction, and location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These properties are masonry, three-story, multi-family dwellings located in the subject's apartment complex. The properties range in age from 19 to 54 years and contain 6,870 square feet of living area. The comparables have improvement assessment ranging from \$9.62 to \$9.97 per square foot of living area. In comparison, the subject's improvement assessment of \$10.46 per

square foot of living area is above the range of these comparables.

The PTAB gives less weight to the board of review's suggested comparables because there was no testimony that these properties were identical to the subject as the board's witness had no personal knowledge as to the suggested comparables. Moreover, the board's representative could not explain why identical properties were assessed differently. 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 improvement 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. 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.