PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joseph Insolia
DOCKET NO.: 06-25974.001-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.

The subject property consists of an 85-year-old, one-story, masonry, 1,250 square foot class 5-17 commercial building situated on 3,125 square feet of land located in Jefferson Township Cook County.

The appellant submitted evidence and claimed unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered five suggested comparable commercial properties. These properties consist of one-story class 5-17 properties of masonry construction and range in age from 41 to 84 years. The appellant submitted Assessor's internet printouts and photographs for the subject and the comparables. Comparables two, three and five contain buildings prorated over more than more than one lot. They contain 2,675, 4,400 and 3,193 square feet of building area, respectively. Comparable five contains a partial improvement assessment. Comparable one is a Landmark Property with a special assessment. The comparables range in size from 2,675 to 4,400 square feet. The comparables have improvement assessments ranging from $4,178 to $39,876 or from $1.35 to $7.10 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" that disclosed the subject's total assessment of $43,325 which reflects a market value of $114,013 as factored by the Cook County Ordinance level of 38% or an improvement assessment of $30,857 or $24.68 per square foot of building area. The board submitted evidence in support of its assessed valuation of the subject property. As evidence the board offered five sales of commercial properties ranging in size from 1,000 to 1,232 square feet that occurred between January 2000 and October 2002 for

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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: $12,468
IMPR. $19,532
TOTAL: $32,000

Subject only to the State multiplier as applicable.

PTAB/TMcG.

prices ranging from $115,000 to $300,000 or from $93.34 to $300.00 per square foot of land and building. No analysis and adjustment of the sales data was provided by the board.

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.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that 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 PTAB finds the appellant has overcome this burden.

The PTAB finds four of the appellant's comparables are similar to the subject with some differences in age and building area to be considered. The subject is older and smaller in building area than the comparables that range in total assessments from $43,518 to $44,646 and are superior to the subject with a total assessment of $43,326. After considering the differences and similarities in the suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is sufficient to cause a change in the subject's assessment.

The PTAB gives less weight to the board's sales evidence because it lacks analysis and a supported conclusion of value and the appeal was based on inequity.

As a result of this analysis, the PTAB finds that the appellant has adequately demonstrated that the subject property was inequitably assessed and that 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.

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: March 20, 2009

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.