



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

APPELLANT: The Estate of Theodore Prociuk
DOCKET NO.: 09-36109.001-I-1 through 09-36109.002-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The Estate of Theodore Prociuk, the appellant(s), by attorney Abby L. Strauss, of Schiller Klein PC in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-36109.001-I-1	12-22-100-046-0000	103,455	759,265	\$862,720
09-36109.002-I-1	12-22-100-097-0000	41,342	5,880	\$47,222

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of two parcels of land improved with two attached buildings that are 50 years old and one-story used for industrial purposes. The property is located in Leyden Township, Cook County and is classified as a 5-93 and 5-80

property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted assessment information on three suggested comparables. The appellant also included copies of the assessor's website printouts for the subject and the comparables as well as copies of the property record cards for the comparables. The assessor's printout for the subject discloses the parcel contains one or more improvements. The assessor's website printouts for the comparables disclose that these three comparables have partial assessments and that two of the properties contain one or more improvements. The appellant lists the subject as containing 61,976 square feet of building area, but did not include the property record card for the subject. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$909,943 with an improvement assessment of \$701,434. The board of review included a copy of the property record card for the subject which includes a diagram of the building.

In support of its contention of the correct assessment, the board of review submitted five sale comparables.

Conclusion of Law

As to the subject size, the Board finds the property record cards for both improvements disclose that the subject contains a total of 61,976 square feet of building area. Therefore, the Board finds the subject contains 61,976 square feet of building area which reflects an improvement assessment of \$11.65 per square foot of building area.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment

comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The Board finds the appellant submitted evidence on three equity comparables that are similar to the subject. However, the evidence shows these assessments are partial assessments with no further information as to why they are partial or what percentage of the total assessment the partial assessments are. Without this information, the Board is unable to determine if the subject is over assessed when compared to the same degree of partial assessment or total assessment of the comparables. Therefore, the Board finds the appellant failed to show by clear and convincing evidence that the subject is over assessed and a reduction based on equity is not justified.

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.

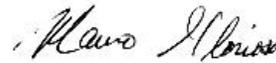
Chairman



Member



Member



Member



Acting 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: September 18, 2015



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.