



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

APPELLANT: Andrzej Barna
DOCKET NO.: 17-28581.001-R-1
PARCEL NO.: 09-21-300-017-0000

The parties of record before the Property Tax Appeal Board are Andrzej Barna, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$4,450
IMPR.: \$49,496
TOTAL: \$53,946

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 2017 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 a 7,740 square foot parcel of land improved with a 13-year old, two-story, frame and masonry, single-family dwelling. The property is located in Maine Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted data on three comparables. The properties are described as two-story, masonry, single-family dwellings located within a mile of the subject. The properties range: in age from four to 16 years; in size from 3,397 to 4,179 square feet of living area; and in improvement assessment from \$12.52 to \$15.26 per square foot of living area.

The appellant also submitted a letter asserting that the subject's improvement size is incorrectly listed by the county. In support of this, the appellant presented a copy of a diagram from the

Ruben L. Anastacio & Associates, Ltd., Architects & Designers, certifying the subject contains 3,627 square feet of living area. The appellant further argues that the subject's assessment was increased by 31.5% for the current triennial assessment cycle and that it is unfair to compare over assessed properties with other over assessed properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for one of the subject's parcels. The subject has a total assessment of \$53,946 with an improvement assessment of \$49,496. The board of review lists the subject as containing 3,874 square feet of living area with no further explanation.

In support of the assessment the board of review submitted four comparables. These comparables are described as two-story, frame, masonry or frame and masonry, single-family dwellings located within a quarter-mile of the subject. The properties range: in age from nine to 13 years; in size from 3,019 to 4,196 square feet of living area; and in improvement assessment from \$12.95 to \$14.52 per square foot of living area.

Conclusion of Law

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).

As to the subject's size, the Board finds that the appellant has submitted sufficient data to show that the subject contains 3,672 square feet of living area. Using this correct square footage reflects an improvement assessment of \$13.48 per square foot of living area.

As to the appellant's percentage increase argument, the Board finds that the appellant's argument that the subject's assessment increased by a large percentage for the reassessment does not support his contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. The Property Tax Appeal Board, 544 N.E.2nd 762 (1989). Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different level of fair market value. Therefore, the Board gives no weight to this argument.

The Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparable #4. These comparables had improvement assessments ranging from \$12.52 to \$15.26 per square foot of living area. The subject's improvement assessment of \$13.48 per square foot of living area is within the range of the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

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: February 13, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Andrzej Barna
1628 Van Buren
Des Plaines , IL 60016

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602