

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Jeff Poczatek  
DOCKET NO.: 02-21986.001-I-1 & 02-21986.002-I-1  
PARCEL NO.: 10-23-324-043-0000 & 10-23-324-045-0000

The parties of record before the Property Tax Appeal Board are Jeff Poczatek, the appellant, by attorney Edward Larkin of Park Ridge, Illinois; and the Cook County Board of Review.

The subject property is improved with a one-story industrial building that contains 8,575 square feet of building area. The building is 49 years old and located on a site that contains 17,835 square feet of land area. The property is located in Skokie, Niles Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was inequitably assessed. In support of this argument the appellant submitted descriptions and assessment information on four comparables. The comparables were industrial properties located along the same street as the subject property. The comparables were improved with buildings that ranged in size from 2,640 to 19,046 square feet of building area and in age from 41 to 49 years old. The comparables had total assessments that ranged from \$31,231 to \$187,833 or from \$9.86 to \$12.58 per square foot of building area, land included. These same comparables had improvement assessments that ranged from \$22,420 to \$162,955 or from \$8.49 to \$10.01 per square foot of building area. The subject property is composed of two parcels with a total assessment of \$112,939 or \$13.17 per square foot of building area, land included. The subject has an improvement assessment of \$77,336 or \$9.02 per square foot of building area. The appellant also noted that the subject

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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:

Docket No.	Parcel No.	Land	Impr.	Total
02-21986.001-I-1	10-23-324-043-0000	\$4,895	\$0	\$4,895
02-21986.002-I-1	10-23-324-045-0000	\$30,708	\$72,887	\$103,595

Subject only to the State multiplier as applicable.

property was the subject matter of an appeal before the Property Tax Appeal Board in 2000 under Docket Nos. 00-21560.001-I-1 & 00-21560.002-I-1. In that appeal the Property Tax Appeal Board issued a decision based on an agreement of the parties reducing the subject's assessment to \$97,755. Based on this evidence the appellant requested the subject property have a total assessment of \$99,340.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

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. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 Board finds a reduction is warranted.

The appellant in this appeal submitted assessment information and descriptions on four comparables to demonstrate the subject was inequitably assessed. The comparables were improved with industrial buildings that ranged in size from 2,640 to 19,046 square feet of building area and in age from 41 to 49 years old. These comparables had total assessments that ranged from \$31,231 to \$187,833 or \$9.86 to \$12.58 per square foot of building area, land included. The subject property is composed of two parcels with a total assessment of \$112,939 or \$13.17 per square foot of building area, land included, which is above the range established by the comparables on a square foot basis. These same comparables had improvement assessments that ranged from \$22,420 to \$162,955 or from \$8.49 to \$10.01 per square foot of building area. The subject has an improvement assessment of \$77,336 or \$9.02 per square foot of building area. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the argument presented by the appellant as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it

supports a reduction in the assessed valuation of the subject property.

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: December 21, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

Docket No. 02-21986.001-I-1 & 02-21986.002-I-1

"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.