

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mark Gajos  
DOCKET NO.: 03-28412.001-R-1  
PARCEL NO.: 13-21-304-004

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Mark Gajos, the appellant, by attorney Lisa Marino with the law firm of Marino and Associates in Chicago and the Cook County Board of Review.

The subject property consists of a 5,625 square foot parcel of land containing a 74-year old, masonry, two-story, mixed-use building. The improvement contains 5,166 square feet of living area, six baths, and a partial, unfinished basement.

The appellant, via counsel, raised two arguments: first, that the fair market value of the subject is not accurately reflected in its assessed value; and second, that there was unequal treatment in the assessment process of the improvement as the bases for this appeal.

In support of the market value argument, the appellant submitted a copy of the settlement statement for the subject property showing that the subject sold April 30, 1998 for \$245,500. In addition, the appellant submitted copies of the income and expense tax forms for the subject property for 2001, 2002, and 2003 and a brief from the appellant's attorney arguing that, based on the subject's income, a capitalization rate developed by

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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:

LAND: \$ 7,560  
IMPR.: \$ 39,572  
TOTAL: \$ 47,132

Subject only to the State multiplier as applicable.

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the attorney and a vacancy factor application, the subject's assessed value should be reduced.

In support of the equity argument, the appellant submitted assessment data and descriptions of three properties suggested as comparable to the subject. Black and white photographs of the subject and these properties and a brief from the appellant's attorney were also submitted. The data in its entirety reflects that the properties are located within 10 blocks of the subject and are improved with a two-story, masonry, mixed-use buildings with two, four or five baths. The improvements range: in age from 75 to 92 years; in size from 5,783 to 7,072 square feet of living area; and in improvement assessments from \$4.26 to \$6.32 per square foot of living area. Basement information was not provided. Based upon these analyses, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$39,572, or \$7.66 per square feet of living area and total assessment was \$47,132. The subject's assessment reflects a market value of \$294,575 using the level of assessment of 16% for Class 2 property as contained in the Cook County Real Property Assessment Classification Ordinance. The board also submitted copies of the property characteristic printouts for the subject as well as three suggested comparables located within the subject's neighborhood. The board's properties contain a two or three-story, masonry, mixed-use building with one or three baths. The improvements range: in age from 59 to 72 years; in size from 4,186 to 6,760 square feet of living area; and in improvement assessments of \$9.11 to \$10.61 per square foot of living area. Two properties contain a full, unfinished basement. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule 1910.65(b)*. Mathematical equality in the assessment process

is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The parties presented assessment data on a total of six equity comparables. The PTAB finds the board of review's comparables are the most similar to the subject. These three comparables contain a two-story, frame, multi-family dwelling located within the subject's neighborhood. The improvements range: in age from 94 to 100 years; in size from 1,760 to 1,848 square feet of living area; and in improvement assessments from \$14.10 to \$14.72 per square foot of living area. In comparison, the subject's improvement assessment of \$12.14 per square foot of living area falls below the range established by these comparables. The PTAB accorded less weight the remaining comparables due to disparities in size and/or construction.

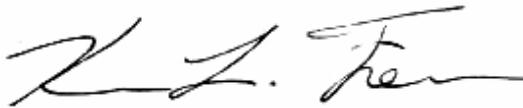
As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction is not warranted.

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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

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: October 26, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

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

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"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.