

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Joe Tomaska
DOCKET NO.: 03-29588.001-C-1
PARCEL NO.: 10-33-323-033-0000

The parties of record before the Property Tax Appeal Board are Joe Tomaska, the appellant, by attorney Edward P. Larkin of Park Ridge, and the Cook County Board of Review.

The subject property consists of 3,000 square feet of land improved with a one-story, class 5-17, 55-year-old, masonry constructed, commercial building containing 1,500 square feet and located in Jefferson Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant's attorney submitted a spreadsheet with three, class 5-17, commercial buildings located on the same street and block as the subject. The improvements range in size from 1,600 to 3,100 square feet and range in age from 47 to 48 years. The three suggested comparables have total assessments ranging from \$51,300 to \$74,099 reflecting market values ranging from \$135,000 to \$194,997 or \$62.92 to \$84.38 per square foot. In addition, the appellant submitted a two-page brief, an authenticity affidavit, a photograph of the subject and a copy of the board of review's decision. Based on the evidence presented, the appellant requested that the subject's total assessment be reduced to \$43,690.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$49,998. The board of review also submitted a memorandum from the county assessor's office, five COSTAR Comps service sheets as well as ancillary documents. The assessor's memorandum stated that the

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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:	\$ 11,773
IMPR.:	\$ 38,225
TOTAL:	\$ 49,998

Subject only to the State multiplier as applicable.

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subject's 2003 assessed value of \$49,998 reflected a market value of \$131,574 for the subject or \$87.72 per square foot.

The board submitted Comps service sheets for five properties located within the subject's market area. These properties sold from March 2002 through July 2003 for prices that ranged from \$150,000 to \$440,000, or from \$100.00 to \$168.45 per square foot. These suggested comparables are improved with one-story, masonry constructed, commercial buildings that range: in age from 43 to 75 years, in lot size from 2,600 to 5,544 square feet and in improvement size from 1,500 to 3,300 square feet. Applying the Cook County ordinance level of assessment for Class 5a property of 38% to the subject's total assessment reflected a market value of \$131,574 for the subject. Based on this analysis, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a one-page brief arguing that the appeal was based on uniformity of the assessment comparables provided by the appellant.

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 appellant's argument was unequal treatment in the assessment process. 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 evidence, the Board finds the appellant has not overcome this burden.

The appellant submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. The Board finds this argument unpersuasive. The appellant submitted a spreadsheet with three, class 5-17, commercial buildings located on the same street and block as the subject. The Board finds these three properties somewhat similar to the subject in improvement size, age and classification. In addition, they are located on the same street and block as the subject. The three suggested comparables have total assessments ranging from \$51,300 to \$74,099. The subject's total assessment of \$49,998 falls below the range established by these properties. After considering the differences in the appellant's suggested comparables when compared to the subject, the Board finds the evidence is insufficient to effect a change in the subject's assessment.

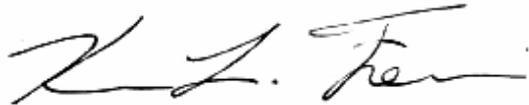
The Board further finds the board of review's market analysis supports the subject's current assessment. The board submitted

information on five properties that sold for prices ranging from \$100.00 to \$168.45 per square foot. The subject's current assessment reflects a market value of \$87.72 per square foot that is supported by these sales. Therefore, the Board finds that no 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: April 25, 2008



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.