

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Trent Zenkewicz
DOCKET NO.: 03-29631.001-R-1
PARCEL NO.: 14-31-139-049-0000

The parties of record before the Property Tax Appeal Board are Trent Zenkewicz, the appellant, by attorney Glenn S. Guttman of Rieff Schramm & Kanter, Chicago, and the Cook County Board of Review.

The subject property consists of a six-year-old, one and one-half story style single-family dwelling of stucco construction containing 1,915 square feet of living area and located in West Chicago Township, Cook County. Amenities include three full baths, one half-bath, a finished basement, air conditioning, a fireplace and a two and one-half car garage.

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 offered a spreadsheet detailing nine suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of one and one-half story style single-family dwellings of frame, masonry or frame and masonry construction from 53 to 113 years old. The comparable dwellings contain from one to three full baths and basements, several also have garages. The comparables range in size from 1,814 to 2,132 square feet of living area and have improvement assessments ranging from \$16.94 to \$19.18 per square foot of living area. In addition, the appellant proffered a grid depicting 36 properties in the subject's general area with improvement assessments below the subject's per square foot of living area assessment. A copy of the subject's 2003 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of

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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:	\$	4,703
IMPR.:	\$	46,268
TOTAL:	\$	50,971

Subject only to the State multiplier as applicable.

\$46,268, or \$24.16 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of one-story or one and one-half story style single-family dwellings of frame or frame and masonry construction from 111 to 125 years old. The comparables contain one full bath and have basements; two have half-baths and three have garages. These properties range in size from 1,108 to 1,260 square feet of living area and have improvement assessments ranging from \$25.17 to \$29.14 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellant submitted copies of two Sidwell survey maps without explanation.

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 assessment data, the Board finds the appellant has failed to overcome this burden.

The Property Tax Appeal Board finds that the parties submitted 13 properties as comparable to the subject. The Board finds that the comparables submitted by both parties differ substantially in age when compared to the subject's age. With one exception, the comparables in the record are more than 105 years older than the subject. The remaining property is 47 years older than the subject. Further, every comparable in the record is inferior to the subject in amenities and most differ in construction type. In comparison, the subject is a six-year old dwelling of modern building materials and up to date amenities. Therefore, the Board finds that none of the comparables in the record are similar to the subject.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction 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 1, 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.