

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marcin Harbut
DOCKET NO.: 04-22287.001-R-1
PARCEL NO.: 18-35-400-041-0000

The parties of record before the Property Tax Appeal Board are Marcin Harbut, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, in Chicago, Illinois, and the Cook County Board of Review.

The subject property is improved with an 9-year-old, one-story dwelling of frame and masonry construction containing 1,860 square feet of living area. The dwelling features a partial, unfinished basement, central air conditioning, a fireplace, and a two-car attached garage. The property is located in Hickory Hills, Lyons Township, Cook County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement assessment. No dispute was raised with regard to the land assessment. The appellant submitted information on three comparable properties located in close proximity to the subject for consideration. The comparables are described as one-story frame, masonry, or frame and masonry dwellings that are either 40 or 50 years old. One comparable has no basement, one comparable has a partial basement and one comparable has an unfinished basement. Each comparable has central air conditioning and two comparables have fireplaces. The comparables range in size from 1,962 to 2,317 square feet of living area and have improvement assessments ranging from \$11,439 to \$12,054 or from \$5.01 to \$5.96 per square foot of living area. The subject's improvement assessment is \$17,644 or \$9.49 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to 9,672 or \$5.20 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$21,114 was disclosed. The board of review also disclosed that the subject property was purchased in November 2002 for a purchase price of \$265,000. In response to the inequity claim, the board of review presented descriptions and assessment information on four

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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: \$ 3,470
IMPR.: \$ 17,644
TOTAL: \$ 21,114

Subject only to the State multiplier as applicable.

comparable properties, one of which was located one-half block from the subject with the remainder located twenty-one blocks from the subject. The comparables consist of one-story masonry dwellings that range in age from 13 to 41 years old. One of the comparables has a crawl-space foundation while the rest have full unfinished basements. One comparable features central air conditioning and three comparables have from one to two and one-half car garages. The dwellings range in size from 1,075 to 1,531 square feet of living area and have improvement assessments ranging from \$10,350 to \$14,954 or from \$9.63 to \$9.99 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject's assessment is not warranted.

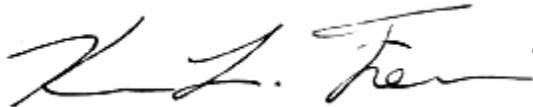
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds few of the suggested comparables to be similar in age or size to the subject property. However, upon examining all of the comparables submitted by the appellant and the board of review, the most similar comparables to the subject in size, design, and location were appellant's comparables one and three and board of review comparables one and two. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$5.01 to \$9.99 per square foot of living area. The subject's improvement assessment of \$9.49 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment is not 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: August 29, 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.