

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lester Grzybek
DOCKET NO.: 04-22486.001-R-1
PARCEL NO.: 02-09-118-003-0000

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

The subject property is improved with a 17-year old, single-story dwelling of frame and masonry exterior construction containing 2,278 square feet of living area with a full unfinished basement, central air conditioning and a three car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this argument the appellant submitted information on three comparable properties described as one-story frame dwellings that were either 29 or 32 years old for consideration. The comparables range in size from 1,940 to 2,449 square feet of living area. Each comparable has a partial basement, a fireplace and central air conditioning. A map submitted by the appellant disclosed that two comparables were located approximately 1.5 miles from the subject property. The comparables have improvement assessments ranging from \$3,575 to \$4,985 of from \$1.46 to \$2.57 per square foot of living area. The subject's improvement assessment is \$8.47 per square foot of living area. 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 assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of a 1.5 to 1.9 story frame dwelling and two, one-story frame and masonry dwellings that range in age from 14 to 26 years old. The dwellings range in size from 1,187 to 1,698 square feet of living area. Each comparable has a full basement with two having a formal recreation room; one comparable has central air conditioning; two comparables have fireplaces; and two

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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:

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|--------|----|--------|
| LAND: | \$ | 24,067 |
| IMPR.: | \$ | 19,291 |
| TOTAL: | \$ | 43,358 |

Subject only to the State multiplier as applicable.

comparables have garages. These comparables have improvement assessments ranging from \$12.83 to \$13.38 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.

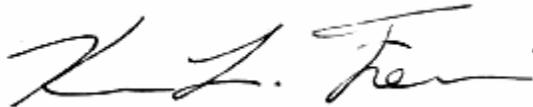
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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 the comparables submitted by the appellant were from 12 to 15 years older than the subject property, differed from the subject in exterior construction and two of the comparables were located approximately 1.5 miles from the subject. These comparables had improvement assessments that ranged from \$1.46 to \$2.57 per square foot of living area compared to the subject's improvement assessment of \$8.47 per square foot of living area. The subject's higher improvement assessment is justified based on age and exterior construction. The board of review's comparable one and two were not particularly similar to the subject in size and comparable number three was not similar to the subject in age and style. These comparables had improvement assessments ranging from \$12.83 to \$13.38 per square foot of living area. The subject's improvement assessment of \$8.47 per square foot of living area is below this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted based on a lack of uniformity.

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.