

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jeffrey A. Tworek  
DOCKET NO.: 04-22520.001-R-1  
PARCEL NO.: 02-20-104-014-0000

The parties of record before the Property Tax Appeal Board are Jeffrey A. Tworek, the appellant; and the Cook County Board of Review.

The subject property consists of 4-year-old single-family masonry and frame construction residence containing 4,696 square feet of living area, which sits on a 45,302 square foot parcel of land. The subject improvement contains a full basement, two fireplaces, three and one half bathrooms, and air conditioning. The appellant contends unequal treatment in the assessment process of the improvement as the basis of the appeal. The land assessment is not in dispute.

This property was the subject of a hearing on appeal from the decision of the Cook County Board of Review during which time the appellant reached a stipulated agreement as to the assessment amount with the board of review representative. Subsequent to that agreement the board of review commissioners rejected the stipulation. The parties then agreed to have this decision written on the evidence in the record.

The appellant submitted assessment data and descriptions on four properties located in the area of the subject property. The properties are all located within one half mile of the subject. These four properties ranged in age from four to five years and are each masonry construction. The improvements contain one or two fireplaces each, a full basement each, air conditioning and a garage. They ranged in size from 4,238 to 5,693 square feet and had improvement assessments ranging from \$13.78 to \$16.33 per square foot of living area. The subject improvement is assessed at \$21.73 per square foot of living area. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$14.00 per square foot living area.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 9,060  
IMPR.: \$ 65,790  
TOTAL: \$ 74,850

Subject only to the State multiplier as applicable.

PTAB/mmg

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final assessment of \$111,122 was disclosed. The board of review did not submit any assessment data or descriptions of any suggested comparable properties. The board merely presented data and assessment information on the subject and its sales price of \$1,111,222 on September 11, 2001. Based upon this information, the board 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 that a reduction in the assessment of the subject property is warranted based on the evidence contained in the record. 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. The PTAB finds that the appellant has satisfied that burden of proof.

In this appeal, there were a total of four comparable properties submitted by the appellant. The board did not submit any comparables to contest the appellant's equity argument. Of the properties submitted as comparable the PTAB finds that the appellant's comparables were all similar in construction, style, age and location to the subject property and had improvement assessments ranging from \$13.78 to \$16.33 per square foot of living area. The subject improvement is assessed at \$21.73 per square foot of living area and is above the range of the comparables. Accordingly, a reduction is warranted in the subject's improvement assessment. The board of review did not submit any evidence to contest the appellant's argument.

Therefore, based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds that the appellant has met his burden of proof and has supported the contention of unequal treatment in the assessment process and that a reduction in the assessment of the subject property is warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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: September 28, 2007



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.