

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Eugene Chojwowski
DOCKET NO.: 04-23340.001-R-1
PARCEL NO.: 03-08-308-011-0000

The parties of record before the Property Tax Appeal Board are Eugene Chojwowski, the appellant, by attorney Rusty Payton of the Law Office of Rusty Payton, Chicago; and the Cook County Board of Review.

The subject property is improved with a two-story, masonry constructed, single-family dwelling that contains 2,488 square feet of living area. Features of the home include central air conditioning, a full basement and a two-car attached garage. The dwelling is 12 years old. The property is located in Arlington Heights, Wheeling Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions, assessment information, and copies of photographs of three comparables. The appellant also submitted a map depicting the location of the comparables from approximately 1¼ to 1½ miles of the subject property. The comparable properties were described as being improved with two-story single family dwellings of frame or frame and masonry exterior construction that ranged in size from 2,601 to 3,038 square feet of living area. These dwellings ranged in age from 36 to 49 years old. The appellant indicated two of the comparables had either partial finished or an unfinished basement. Each of the homes was described as having central air conditioning and two had a fireplace. The photographs depict two of the homes as having two car-garages. The appellant's comparables had total assessments ranging from \$32,669 to \$38,433 and improvement assessments ranging from \$15,654 to \$24,833 or from \$6.02 to \$8.17 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$17,565 or \$7.06 per square foot of living area.

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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:	\$	7,167
IMPR.:	\$	30,985
TOTAL:	\$	38,152

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$38,152 was disclosed. The subject property has an improvement assessment of \$30,985 or \$12.45 per square foot of living area. To demonstrate the subject property is being equitably assessed the board of review submitted information on three comparable properties. The comparables had the same neighborhood code assigned by the assessor as the subject property and two were located along the same street and within one block of the subject property. The properties were improved with two-story single family dwellings of frame or frame and masonry exterior construction that ranged in size from 1,815 to 2,318 square feet of living area. Each of the comparables had a full unfinished basement, two comparables had central air conditioning, two comparables had fireplaces and each had an attached two-car garage. The dwellings ranged in age from 25 to 34 years old. These comparables had total assessments ranging from \$31,169 to \$36,165 and improvement assessments ranging from \$23,626 to \$29,689 or from \$12.58 to \$13.01 per square foot of living area.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 assessments 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 a reduction is not warranted.

The record contains assessment information on six assessment comparables submitted by the parties. The Board finds the comparables submitted by the board of review were most similar to the subject property. Of the three comparables submitted by the board of review comparables 2 and 3 were most similar in location, style, age and features. These two comparables had improvement assessments of \$12.58 and \$12.80 per square foot of living area. The subject property has an improvement assessment of \$12.45 per square foot of living area, which is supported by these most similar comparables. The Board gave little weight to the appellant's comparables due to the fact these dwellings were from 24 to 37 years older than the subject dwelling and were not as similar in location as the board of review's comparables.

In conclusion the Board finds based on this data the subject is being equitably assessed and a reduction in the subject's improvement assessment is not 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.