

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Wojciech Gruszczynski
DOCKET NO.: 04-23473.001-R-1
PARCEL NO.: 03-17-402-041-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Wojciech Gruszczynski, the appellant, by attorney Lisa A. Marino of Marino & Associates of Chicago and the Cook County Board of Review.

The subject property consists of a 39-year-old, split-level single-family dwelling of frame and masonry construction containing 1,672 square feet of living area and located in Wheeling Township, Cook County. The residence contains two full and two half bathrooms, a finished partial basement, air conditioning and a two-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 four suggested comparable properties located within one to four miles of the subject. These properties consist of split-level single-family dwellings of frame or frame and masonry construction and range in age from 43 to 50 years. The comparables have one or two bathrooms and finished partial basements. One home is air-conditioned and one has a fireplace. One site has a two-car garage. The comparables contain between 1,260 and 1,794 square feet of living area and have improvement assessments ranging from \$13,530 to \$18,787 or from \$9.58 to \$11.44 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$23,678, or \$14.16 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered four suggested comparable properties located within the same block as the subject. The comparables consist of split-level single-family dwellings of frame and masonry construction and range in age from 40 or 41 years. The comparables contain one or two bathrooms with some half-baths, finished partial

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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: \$ 7,922
IMPR. \$23,678
TOTAL: \$31,600

Subject only to the State multiplier as applicable.

PTAB/TMcG.

basements; three have air conditioning, two with fireplaces and all have two-car garages. The comparables contain between 1,549 and 1,756 square feet of living area and have improvement assessments of between \$22,764 and \$28,614 or from \$14.70 to \$16.68 per square foot of living area. The board also disclosed the subject was purchased in June of 2002 for \$316,000. Based on this evidence, the board of review requested confirmation of the subject property'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 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 Board finds the board's four comparables are the comparables quite similar to the subject. These properties have improvement assessments ranging from \$14.70 to \$16.68 per square foot of living area. The subject's per square foot improvement assessment of \$14.16 is below the range of these properties. The Board gives less weight to the remaining comparables because they are much less similar to the subject in location, one to four miles distant and also in building area. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

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 24, 2009



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.