

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Tom Dudzinski  
DOCKET NO.: 04-23477.001-R-1  
PARCEL NO.: 03-22-207-007-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Tom Dudzinski, 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 16-year-old, two-story single-family dwelling of frame construction containing 2,835 square feet of living area and located in Wheeling Township, Cook County. The residence contains two and one-half bathrooms, a full basement, air conditioning, a fireplace and a two-car garage.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process and a recent sale as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located between one and three miles of the subject. These properties consist of two-story single-family dwellings of frame or frame and masonry construction and range in age from 47 to 52 years. The comparables have two bathrooms and one comparable has a partial basement. The properties are air-conditioned and have two-car garages. The comparables contain between 2,118 and 2,900 square feet of living area and have improvement assessments ranging from \$18,958 to \$20,807 or from \$7.12 to \$9.09 per square foot of living area. The appellant submitted photos of the subject and the three comparables disclosing the subject is assessed as a frame building while the photo reveals a masonry building.

The appellant also argued that the subject's recent sale best reflected the subject's market value. In support of this argument, the appellant indicated through a settlement statement that the subject was purchased in June 2000 for \$375,000. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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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: \$11,197  
IMPR. \$31,979  
TOTAL: \$43,176

Subject only to the State multiplier as applicable.

PTAB/TMcG.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$31,979, or \$11.28 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story single-family dwellings of frame construction and range in age from 11 to 20 years. The comparables contain two and one half bathrooms and full basements; all have air conditioning, fireplaces and all have two or three-car garages. The comparables range in size from 2,685 to 2,993 square feet of living area and have improvement assessments of between \$38,484 and \$52,578 or from \$12.88 to \$18.97 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB 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 PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the board's four comparables are more similar to the subject's major features. These properties have improvement assessments ranging from \$12.88 to \$18.97 per square foot of living area. The subject's per square foot improvement assessment of \$11.28 is below this range of properties. The PTAB gives less weight to the appellant's comparables because they are less similar to the subject in location or living area and especially age. After considering the differences in the suggested comparables when compared to the subject property, the PTAB finds the evidence submitted is insufficient to effect a change in the subject's assessment.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. *Property Tax Appeal Board Rule 1910.63(e)*. Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Property Tax Appeal Board Rule 1910.65(c)*.

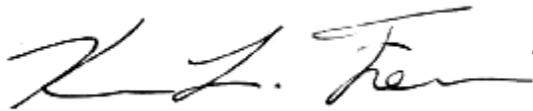
The PTAB finds that the appellant has failed to meet this burden and has not submitted evidence of recent market value. The PTAB finds the sale is dated and is not a recent sale having occurred three and a half years prior to the 2004 assessment year.

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.

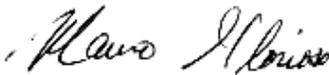
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Chairman



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Member



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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



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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.