

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Richard Wilk  
DOCKET NO.: 04-25372.001-R-1  
PARCEL NO.: 07-09-210-026-0000

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

The subject property is improved with a 43-year old, one-story dwelling of frame and masonry construction containing 1,233 square feet of living area with a concrete slab foundation and a one-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. Appellant disputed only the improvement assessment; however, the appeal form information set forth an incorrect land assessment figure for the subject property and therefore an incorrect total assessment. In support of the inequity argument as to the improvement assessment, appellant submitted assessment information and copies of photographs on seven comparable properties. The first four comparables were described as one-story frame dwellings that were either 39 or 43 years old for consideration. Each of these comparables was described as having no basement and three as having central air conditioning. The appellant provided a limited description on the remaining three comparables such as property index number, classification code, neighborhood code, assessment information, living area and building assessment per square foot. All seven comparables range in size from 1,297 to 1,392 square feet of living area and have improvement assessments ranging from \$10.48 to \$11.53 per square foot of living area. The subject's improvement assessment is \$14.82 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

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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:	\$	4,773
IMPR.:	\$	18,276
TOTAL:	\$	23,049

Subject only to the State multiplier as applicable.

information on four comparable properties consisting of one-story frame and masonry dwellings that were either 42 or 43 years old. Features of the comparables include full basements which have been finished as formal recreation rooms and garages ranging in size from one-car to two-car. Two of the comparables feature central air conditioning. The dwellings were located within four blocks of the subject and range in size from 1,079 to 1,233 square feet of living area. These comparables have improvement assessments ranging from \$15.31 to \$17.11 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.

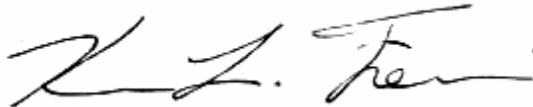
The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board 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 parties submitted a total of eleven suggested comparables for the Board's consideration. The Board has given less weight to the three comparables presented by appellant with only limited size and assessment information. Upon analyzing the remaining comparables, the Board finds the four comparables submitted by the appellant differed in exterior construction to the subject and the four comparables submitted by the board of review differed in basement foundation from the subject. As a result, none of these eight comparables were truly similar to the subject property to provide clear and convincing evidence that the property was inequitably assessed. However, the Board notes that these eight comparables had improvement assessments that ranged from \$10.48 to \$17.11 per square foot of living area. The subject's improvement assessment of \$14.82 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment is not 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.



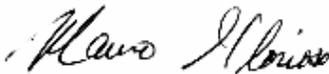
Chairman



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: January 23, 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.