

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Alex Radunsky
DOCKET NO.: 04-25772.001-R-1
PARCEL NO.: 05-08-303-027-0000

The parties of record before the Property Tax Appeal Board are Alex Radunsky, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property is a four-year old, two-story masonry dwelling containing 6,265 square feet of living area with a partial, finished basement, central air conditioning, and a fireplace. According to the appellant, the subject property is a frame dwelling containing 7,607 square feet of living area with a full basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. One of the four comparables is located near the subject, and the other three are located approximately one-half to three-quarter mile from the subject. The comparables are two-story or three-story stucco or masonry dwellings that are 78 to 104 years old. Each comparable has an unfinished basement and a fireplace, and one comparable has central air conditioning. The dwellings have living areas that contain 6,213 to 8,043 square feet, and their improvement assessments range from \$14.68 to \$19.69 per square foot. According to the appellant, the subject property has an improvement assessment of \$21.97 per square foot; however, no evidence in the record supports that square footage. 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 assessment was disclosed. In

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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:	\$	43,826
IMPR.:	\$	167,114
TOTAL:	\$	210,940

Subject only to the State multiplier as applicable.

PTAB/BRW

support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties. The comparables are located in a different township section from the subject. The comparables are two-story frame, stucco, or masonry dwellings that are four to 96 years old. Two comparables have partial, unfinished basements, and one has a full, unfinished basement. Each comparable has a garage, central air conditioning, and one to three fireplaces. The dwellings have living areas that contain 5,749 to 8,110 square feet, and improvement assessments ranging from \$27.33 to \$38.00 per square foot. According to the board of review, the subject property has an improvement assessment of \$26.81 per square foot based on 6,265 square feet 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. 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 not overcome this burden.

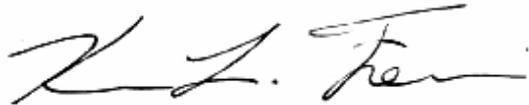
Both parties presented assessment data on a total of seven equity comparables. The appellant and the board of review differ on the size of the subject property. The best evidence available to resolve this is the property characteristic sheet provided by the board of review. According to the property characteristic sheet, the subject property has 6,265 square feet of living area. The board of review's comparables differed significantly from the subject in location, and comparables one and two also differed in age. The appellant's comparables differed significantly in age from the subject, and comparables one, three, and four also differed significantly from the subject in location. As a result, none of the comparables was truly similar to the subject property in age and physical characteristics to provide clear and convincing evidence that the property was inequitably assessed. However, the Board notes that all comparables had improvement assessments ranging from \$14.68 to \$38.00 per square foot. The subject's \$26.81 per square foot improvement assessment is within that range and appears to be supported after considering differences in physical and location attributes.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence, and a reduction 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

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: October 26, 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.