

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Lenard Szarek
DOCKET NO.: 04-25790.001-R-2
PARCEL NO.: 17-04-211-004-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Lenard Szarek, 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 115-year old, three-story single-family masonry dwelling containing 2,638 square feet of living area with a full, finished basement and a one and one-half car garage. The property is located in Chicago, North Chicago Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was improperly assessed based on a lack of uniformity. This evidence was timely filed by the appellant pursuant to the Official Rules of the Property Tax Appeal Board. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. On the appellant's map, one of the four comparables is located next door to the subject, and the other three are located approximately three-quarter mile from the subject. According to the appellant's grid analysis, the comparables are three-story masonry or frame and masonry dwellings that are 103 to 125 years old. The dwellings have living areas that contain 2,652 to 3,234 square feet and have improvement assessments of \$36.40 to \$42.28 per square foot. The subject property has an improvement assessment of \$202,795 or \$76.87 per square foot. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$97,659 or \$37.02 per square foot of living area.

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	21,205
IMPR.:	\$	111,535
TOTAL:	\$	132,740

Subject only to the State multiplier as applicable.

PTAB/BRW

The board of review submitted "Board of Review Notes on Appeal" without any equity evidence in support of its assessed valuation of the subject property. The board of review failed to address the appellant's equity evidence when it submitted only the September 2002 sale price of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant argued assessment inequity in the subject's improvement assessment. 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 warranted.

The Board finds the only evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided data on four comparables. The appellant's comparables one, two, and three differed significantly in location from the subject and received reduced weight in the Board's analysis. The appellant's comparable four was the most similar to the subject in age, location, and physical characteristics. Located next door to the subject, this comparable had an improvement assessment of \$134,061 or \$42.28 per square foot. The appellant's evidence disclosed the subject had an improvement assessment of \$202,795 or \$76.87 per square foot of living area, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property's improvement is justified.

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.