

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Marek and Elzbieta Gajos
DOCKET NO.: 04-26376.001-R-1
PARCEL NO.: 05-32-307-021-0000

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

The subject property consists of a four-year-old, two-story single-family dwelling of masonry construction containing 4,682 square feet of living area and located in New Trier Township, Cook County. The residence contains four full bathrooms and two half baths, a full finished basement, air conditioning, a fireplace and a two-car garage.

The appellants, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants offered three suggested comparable properties located within one block to one quarter mile of the subject. These properties consist of two-story single-family dwellings of masonry or frame and masonry construction and range in age from 38 to 56 years. The comparables have two, three or four bathrooms and full basements, two finished. The homes are air-conditioned; all have fireplaces and two-car garages. The comparables contain between 3,872 and 4,305 square feet of living area and have improvement assessments ranging from \$55,720 to \$71,453 or from \$13.88 to \$16.60 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$82,524, or \$17.63 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered two suggested comparable properties located within a block of the subject. The comparables consist of two-story single-family dwellings of masonry construction and are four years old. The comparables contain four bathrooms, full basements; both have air conditioning, fireplaces and three-car garages. The comparables contain 4,229 and 4,326 square feet of living area and have

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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: \$ 19,296
IMPR: \$ 82,524
TOTAL: \$101,820

Subject only to the State multiplier as applicable.

PTAB/TMcG.

improvement assessments of \$77,512 and \$78,003 or \$17.92 and \$18.44 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 appellants have failed to overcome this burden.

Both parties submitted a total of five suggested comparables as similar to the subject. The PTAB finds of the five comparables only the board's two comparables are similar to the subject. The appellant's three comparables are much older than the subject and not at all similar to the subject. The five properties have improvement assessments ranging from \$13.88 to \$18.44 per square foot of living area. The subject's per square foot improvement assessment of \$17.63 is within this range of properties. After considering the differences in both parties' 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.

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.