

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Charles W. Shabica  
DOCKET NO.: 04-27258.001-R-1  
PARCEL NO.: 05-20-403-018-0000

The parties of record before the Property Tax Appeal Board are Charles W. Shabica, the appellant, by attorney Arnold G. Siegel, of Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 101-year old, two-story dwelling of frame construction containing 2,540 square feet of living area. Features of the dwelling include a full unfinished basement, central air conditioning, one fireplace and a 1.5-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this argument the appellant submitted information on five comparable properties described as two-story frame or frame and masonry dwellings that range in age from 76 to 126 years old for consideration. The comparables range in size from 2,279 to 2,822 square feet of living area. The appellant indicated that each of the comparables has a basement, none of the comparables have central air conditioning, each of the comparables has 1 fireplace and each comparable has either a 1 or 2-car garage. The comparables have total assessments that range from \$62,500 to \$86,500 and improvement assessments that range from \$24,036 to \$65,460 or from \$9.69 to \$24.43 per square foot of living area. The subject has a total assessment of \$104,306 and an improvement assessment of \$73,152 or \$28.80 per square foot of living area. The appellant argued the subject's improvement assessment equates to a market value of \$180.00 per square foot of living area which is 51.8% more than the average market value reflected by the improvement assessments for the comparables of \$118.55 per square foot. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to reflect a market value of \$118.55 per square foot resulting in an improvement assessment of \$48,179 or \$18.97 per square foot of living area.

(Continued on Next Page)

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: \$ 31,154  
IMPR.: \$ 73,152  
TOTAL: \$ 104,306

Subject only to the State multiplier as applicable.

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 information on four comparable properties consisting of two-story frame or masonry dwellings that range in age from 75 to 96 years old. The comparable dwellings ranged in size from 2,582 to 3,913 square feet of living area. Each comparable has a basement, none of the comparables have central air conditioning, each comparable has one or two fireplaces and three comparables have a 1 or 2-car garage. These properties have total assessments ranging from \$105,508 to \$152,367 and improvement assessments ranging from \$79,486 to \$115,715 or from \$29.40 to \$31.82 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 Board finds comparables 1, 2 and 4 submitted by the appellant and comparables 1 and 2 submitted by the board of review are most similar to the subject in size and age. None of these comparables had central air conditioning and one comparable did not have a garage which made them inferior to the subject. These four comparables range in size from 2,480 to 2,888 square feet of living area and range in age from 83 to 117 years old. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments ranging from \$24,036 to \$91,983 or from \$9.69 to \$31.82 per square foot of living area. Four of these comparables had improvement assessments ranging from \$20.45 to \$31.82 per square foot of living area. The two comparables most similar to the subject in age, being 96 and 109 years old, had improvement assessments of \$24.43 and \$30.78 per square foot of living area. The subject's improvement assessment of \$28.80 per square foot of living area is within the range and supported by these most similar comparables. The remaining comparables were not similar to the subject in age, two of the comparables were not similar to the subject in size and none of these comparables had central air conditioning; therefore, these properties received little weight.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor

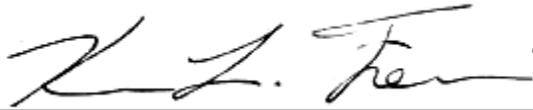
Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's 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.



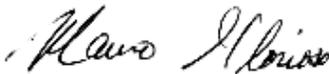
Chairman



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: March 20, 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.