



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Fred Psyk
DOCKET NO.: 05-21380.001-R-1
PARCEL NO.: 16-06-210-016-0000

The parties of record before the Property Tax Appeal Board are Fred Psyk, the appellant, by attorney Joseph G. Kusper of Storino, Ramello & Durkin, Rosemont, Illinois; and the Cook County Board of Review.

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: \$ 9,672
IMPR.: \$ 39,906
TOTAL: \$ 49,578

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of masonry construction that contains 2,020 square feet of living area. The dwelling is 78 years old. The property has a full unfinished basement, one fireplace and a two-car detached garage. The subject property is located in Oak Park, Oak Park Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on three comparables. The appellant

described the comparables as being improved with two-story¹ single family dwellings of masonry exterior construction that ranged in size from 3,559 to 4,087 square feet of living area. The comparable dwellings range in age from 51 to 57 years old. Each of the comparables has a full unfinished basement, central air conditioning, 1 or 2 fireplaces and either a one-car or two-car attached garage. These properties have improvement assessments ranging from \$36,023 to \$53,654 or from \$8.81 to \$14.22 per square foot of living area, rounded. The appellant asserted that the average improvement assessment for these comparables was \$12.28 per square foot of living area. Based on this data the appellant requested the subject's improvement assessment be reduced to \$12.28 per square foot of living area resulting in a revised improvement assessment of \$24,812.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$49,578 was disclosed. The subject has an improvement assessment of \$39,906 or \$19.76 per square foot of living area. To demonstrate the subject dwelling was equitably assessed, the board of review provided descriptions and assessment information on three comparables. The comparables were improved with two-story single family dwellings of masonry construction that ranged in size from 1,920 to 2,144 square feet of living area. The comparables had the same classification code and neighborhood code as the subject property. The dwellings ranged in age from 71 to 79 years old. Each comparable had full basement with one being finished with a recreation room, two comparables had one fireplace and each comparable had either a 1.5 or a 2-car detached garage. These properties had improvement assessments ranging from \$38,260 to \$42,944 or from \$19.93 to \$20.42 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

¹ The data from the Cook County Assessor's website submitted by the appellant indicated comparables 1 and 2 were 1.5 to 1.9 story dwellings, which is supported by the photographs of the dwellings depicted on the assessor's information. Comparable 3 is described as a two-story dwelling on the data from the Cook County Assessor's website submitted by the appellant but the photograph of the dwelling depicts a one-story home.

The appellant contends assessment inequity 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 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 not warranted.

The parties to the appeal submitted assessment information on six comparable properties to support their respective positions. The Board finds those comparables most similar to the subject were submitted by the board of review. These comparables were two-story dwellings of masonry construction similar to the subject in style, age, size and features. These dwellings ranged in size from 1,920 to 2,144 square feet of living area. These comparables have improvement assessments ranging from \$38,260 to \$42,944 or from \$19.93 to \$20.42 per square foot of living area. The subject has an improvement assessment of \$39,906 or \$19.76 per square foot of living area, which is below the range established by the best comparables in the record on a per square foot basis. Little weight was given the appellant's comparables due to the fact that two appear to be a different style than the subject based on the assessor's data, all three comparables were older than the subject dwelling and each of the comparable dwellings was significantly larger in size than the subject dwelling.

For these reasons the Board finds the assessment of the subject property as established by the board of review is correct 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mark A. Lewis

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: December 23, 2009

Allen Castrovillari

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.