

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kenneth Gaska
DOCKET NO.: 05-21707.001-R-1
PARCEL NO.: 19-06-124-046-0000

The parties of record before the Property Tax Appeal Board are Kenneth Gaska, 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 consists of a 51-year old, one and one-half story dwelling of masonry construction containing 1,742 square feet of living area with a full, finished basement and a two car garage.

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 and Exhibit 1 listing three additional comparables. The appellant's map indicates the comparables are located one-quarter to one-half mile from the subject. The comparables are one-story frame dwellings that are 79 to 87 years old with no basements. One comparable has central air conditioning and one comparable has a fireplace. Their living areas are from 1,073 to 1,252 square feet in size, and have improvement assessments of \$9.81 to \$10.75 per square foot. The additional comparables are 1,106 to 1,238 square feet in size and have improvement assessments of \$10.86 to \$11.17 per square foot. The subject property has an improvement assessment of \$13.83 per square foot based on 1,008 square feet of living area; 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 final assessment was disclosed. In support of the subject's assessment, the board of review offered

(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:	\$5,212
IMPR.:	\$13,940
TOTAL:	\$19,152

Subject only to the State multiplier as applicable.

PTAB/CKG

the property characteristic sheets and a spreadsheet detailing four suggested comparable properties located three to four blocks from the subject. The comparable properties consist of one and one-half story masonry dwellings that are 50 to 54 years old. Three comparables have full, unfinished basements and one comparable has a partial, unfinished basement. Three comparables have central air conditioning and two comparables have fireplaces. The dwellings contain 1,580 to 1,984 square feet of living area and have improvement assessments of \$8.83 to \$11.79 per square foot. According to the board of review, the subject property has an improvement assessment of \$8.00 per square foot based on 1,742 square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment. 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 eleven equity comparables. According to the board of review, the subject property has 1,742 square feet of living area. According to the appellant, the dwelling contains 1,008 square feet of living area. The best evidence available to resolve this is the property characteristic sheet for the subject property provided by the board of review which list 1,742 square feet of living area. The appellant's comparables differed from the subject in design, foundation, exterior construction, and were substantially older than the subject. The comparables were also substantially smaller than the subject. The additional comparables on appellant's Exhibit 1 had no descriptive information about the comparables for the Board to analyze. As a result, they received reduced weight in the Board's analysis. The board of review's comparables were more similar to the subject in location, age, and physical characteristics. The comparables had improvement assessments ranging from \$8.83 to \$11.79 per square foot. The subject's improvement assessment of \$8.00 per square foot is below 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.