

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jan Zych
DOCKET NO.: 05-22082.001-R-1
PARCEL NO.: 19-10-229-009-0000

The parties of record before the Property Tax Appeal Board are Jan Zych, the appellant, by attorney Howard W. Melton of Howard W. Melton & Assoc. of Chicago and the Cook County Board of Review.

The subject property consists of a 44-year-old, two-story, four-apartment, two-commercial unit building of masonry construction containing 4,365 square feet of living area and located in Lake Township, Cook County. The property includes four full bathrooms and two half baths, a partial basement and one or more buildings based on the Assessor's printouts.

The appellant, through counsel, submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located within a quarter mile of the subject. These properties consist of class 2-12, two-story buildings of masonry or frame construction and range in age from 76 to 102 years. The comparables include four, five or six apartments and one or two commercial units. The buildings have one or four bathrooms, one with a half bath and partial basements. The comparables contain between 3,840 and 4,896 square feet of building area and have building assessments ranging from \$21,504 to \$36,964 or from \$5.43 to \$8.98 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$55,755, or \$12.77 per square foot of building area, was disclosed. In support of the subject's assessment, the board of review offered four suggested comparable properties located within a quarter mile of the subject. The comparables consist of two-story, class 2-12 buildings with three or four apartments and one or no commercial units. The comparables range in age from five to 74 years and three have partial basements, one finished and three have air conditioning. They have three or four

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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: \$ 3,134
IMPR.: \$55,755
TOTAL: \$58,889

Subject only to the State multiplier as applicable.

PTAB/TMcG.

bathrooms with half baths and three have one, two or three-car garages. The comparable properties range in size from 2,700 to 4,320 square feet of building area with improvement assessments ranging from \$15,424 to \$40,446 or from \$4.00 to \$9.36 per square foot of living area. Comparable two is a prorated property based on the Assessor's printouts. Based on this evidence, the board of review requested confirmation of the subject property'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 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 failed to overcome this burden.

The PTAB finds both parties submitted a total of eight suggested comparables of which few are similar to the subject. The comparables are similar in some aspects but differ considerably in building area or age or number of units that do not relate to the number of bathrooms. Most necessary for analysis is the identification of the subject's missing "One or More (additional) Improvements". After considering both parties' suggested evidence when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject apartment building 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



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: June 19, 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.