



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

APPELLANT: Todd Wochinski  
DOCKET NO.: 05-23019.001-R-1  
PARCEL NO.: 02-35-200-090-0000

The parties of record before the Property Tax Appeal Board are Todd Wochinski, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin of Park Ridge; 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:** \$ 5,400  
**IMPR.:** \$ 43,806  
**TOTAL:** \$ 49,206

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 16-year-old, two-story style single-family dwelling of frame and masonry construction. The subject improvement features two full baths, a full basement, central air conditioning, a fireplace and a three-car garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant argued that the subject improvement contains 3,376 square feet of living area rather than 4,147 square feet of living area as indicated by the board of review. In support of this argument, the appellant offered copies of a plat of survey dated June 2000 prepared by a licensed professional surveyor. The copies of the survey reflect some hand written notations added by an unknown party. Counsel also argued that the subject is classified as a two story dwelling while the subject is actually a one story

dwelling with a partial unfinished second floor. In addition the appellant contends that included photographs verify the second floor's lack of use due to a severe slope above the garage. Within the brief counsel submitted the calculations utilized to determine the 3,276 square feet of living area. A copy of the subject's 2005 board of review final decision was also included. 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 improvement assessment of \$43,806, or \$10.56 per square foot of living area based on 4,147 square feet of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same assessment neighborhood as the subject. The comparables consist of two-story style single-family dwellings of frame and masonry construction ranging from nine to sixteen years old. These properties range in size from 3,928 to 4,260 square feet of living area and have amenities such as two full baths, full basements, central air conditioning, fireplaces and garages. The comparables have improvement assessments ranging from \$12.16 to \$13.09 per square foot of living area. 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 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 failed to overcome this burden.

The issue before the Board is the correct classification and square footage attributable to the subject improvement. The Board finds the appellant submitted a plat of survey prepared by a professional surveyor that plainly shows on its face that the subject is a two-story residence. The Board also finds that notations on the plat by an unknown party lack foundation in the record. Further, the Board finds that the copies of the photographs depict nothing but black and gray shadows and were useless to the Board in its analysis. Turning the appellant's estimated calculations of the subject's living square footage, the Board finds problematical the fact that appellant's counsel developed these calculations rather than an expert in the field of real estate valuation. The Board finds that an attorney

cannot act as both an advocate for a client and also provide unbiased, objective opinion for that client's property. Further the Board finds that its review of the subject's plat of survey supports the board of review's contention that the subject contains 4,147 square feet of living area. Therefore the Board finds that the subject is a two-story dwelling containing 4,147 square feet of living area.

In conclusion, 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.

Lbs/09

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. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: January 26, 2010

*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.