



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

APPELLANT: Edward Glabinski
DOCKET NO.: 05-23189.001-R-1
PARCEL NO.: 09-17-320-015-0000

The parties of record before the Property Tax Appeal Board are Edward Glabinski, the appellant(s), by attorney Lisa A. Marino, of Marino & Assoc., PC of Chicago; 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: \$ 28,913
IMPR.: \$ 56,510
TOTAL: \$ 85,423

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-year old, two-story style dwelling of masonry construction containing 4,116 square feet of living area. The subject features four and one-half baths, a full, unfinished basement, central air conditioning, a fireplace, and a two and one-half car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame, masonry, frame and masonry dwellings that are from 22 and 44 years old for consideration. The comparables feature three full baths, central air conditioning, and two or three and one-half car garages; three have basements and two have fireplaces. The comparables range in size from 3,877 to 4,502 square feet of living area and have improvement assessments ranging from \$9.16 to \$10.75 per square foot of living area. The subject's improvement assessment

is \$13.73 per square foot of living area. 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. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story masonry or frame and masonry dwellings that range in age from one to sixty-six years old. The comparables feature from one to four full baths, half baths, full unfinished basements, central air conditioning, fireplaces, and two have garages. The dwellings range in size from 1,620 to 2,285 square feet of living area and have improvement assessments ranging from \$13.65 to \$15.07 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 Property Tax Appeal Board finds the comparables submitted by the appellant substantially inferior to the subject in age. The Board finds that the appellant's comparables differ to varying degrees in location and amenities when compared to the subject and three differ in exterior construction type when compared to the subject. The Board accords these properties little weight.

Next, the Board finds that the board of review's comparables two and three are also substantially inferior in age and size when compared to the subject. Additionally, these two comparables differ in exterior construction type and amenities when compared to the subject. The Board also accords these two properties little weight. The Board accords the board of review's comparable numbered one the most weight as it is the most similar to the subject in the record in age, exterior construction and amenities. However, this comparable is substantially inferior in size when compared to the subject. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the evidence in the record does not support a reduction in the subject's assessment.

Lbs/09

Docket No: 05-23189.001-R-1

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: November 25, 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.