



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

APPELLANT: Eugeniusz Mikula
DOCKET NO.: 05-23209.001-R-1
PARCEL NO.: 14-05-215-015-1105

The parties of record before the Property Tax Appeal Board are Eugeniusz Mikula, 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: \$ 1,505
IMPR.: \$ 19,268
TOTAL: \$ 20,773

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a condominium unit located in lakeview Township. The appellant argued that the subject property is not equitably assessed as the basis of the appeal.

In support of the equity argument, appellant submitted limited descriptions and assessment information on a total of five properties suggested as comparable and located within the subject's building. The units are described as 35 years old have improvement assessments from \$13,033 or \$13,142. The appellant did not provide any information in regards to percentage of ownership. 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 improvement assessment of \$19,268 was disclosed. In support of the assessment, the board of review

submitted a memorandum by Warren Fairley, Analyst. The memo indicates that 76 units in the subject's building sold from 2001 to 2004 for a total of \$458,500. \$190,000 or \$2,500 per unit is deducted for personal property for a total value of \$15,147,100 for the subject's building. The percentage of interest for the units sold was applied to arrive at a full value for the subject of \$21,613. 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 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). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The appellant presented a total of five properties suggested as comparables. These units are located within the subject's building. However, the appellant failed to provide any information in regards to the comparables' size, amenities, or percentage of ownership. Without this information, the Board cannot determine the actual comparability of these units to the subject as assessments are based on this information. Therefore, the Board finds the appellant failed to establish by clear and convincing evidence that the subject's assessment is not supported and a reduction in the subject's assessment 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.

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.