

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kenneth Kucera
DOCKET NO.: 05-24388.001-R-1
PARCEL NO.: 18-09-225-010-0000

The parties of record before the Property Tax Appeal Board are Kenneth Kucera, 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 60-year old, one and one-half story dwelling of frame and masonry construction containing 1,326 square feet of living area with a full, unfinished basement, central air conditioning, 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 listed on the grid analysis are located one-quarter to three-quarters of a mile from the subject. The comparables are one-story frame or masonry dwellings that are 48 or 50 years old with no basements. One comparable has central air conditioning. Their living areas are from 875 to 944 square feet in size, and have improvement assessments of \$20.32 to \$21.34 per square foot. The additional comparables are 863 to 960 square feet in size and have improvement assessments of \$21.71 to \$21.99 per square foot. The subject property has an improvement assessment of \$28.08 per square foot based on 780 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

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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:	\$5,151
IMPR.:	\$21,906
TOTAL:	\$27,057

Subject only to the State multiplier as applicable.

PTAB/CKG

the property characteristic sheets and a spreadsheet detailing four suggested comparable properties. The comparables are located one to four blocks from the subject. The comparable properties consist of one and one-half story frame and masonry dwellings that are 58 to 62 years old with central air conditioning. One comparable has a fireplace. One comparable has a one car garage and three comparables have two car garages. The dwellings contain 1,152 to 1,314 square feet of living area and have improvement assessments of \$18.20 to \$20.20 per square foot. According to the board of review, the subject property has an improvement assessment of \$16.52 per square foot based on 1,326 square feet 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 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 is a one and one-half story dwelling that has 1,326 square feet of living area. According to the appellant, the subject property is a one-story dwelling that contains 780 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 lists the subject property as a one and one-half story dwelling that contains 1,326 square feet of living area. The appellant's comparables differed from the subject in design, foundation, and exterior construction. The comparables were smaller than the subject and were located one-quarter to three-quarters of a mile from 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. These comparables had improvement assessments of \$18.20 to \$20.20 which support the subject's improvement assessment of \$16.52 per square foot. After considering adjustments and differences in both parties' suggested

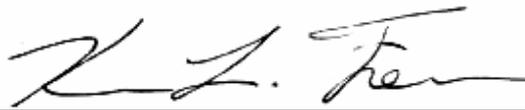
comparables when compared to the subject property, the Board finds the subject's per square foot assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted.

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



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: December 7, 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

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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.