

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Frank Simek  
DOCKET NO.: 05-24416.001-R-1  
PARCEL NO.: 18-17-107-005-0000

The parties of record before the Property Tax Appeal Board are Frank Simek, the appellant, by attorney Rusty Payton of the Law Offices of Rusty Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of a 55-year old, one-story style dwelling of frame construction containing 1,690 square feet of living area with a slab foundation, one fireplace and a one-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. The comparables are one-story frame or masonry dwellings that are between 51 and 56 years old. The comparables contain from 1,505 to 1,766 square feet of living area and have improvement assessments ranging from \$9.00 to \$10.13 per square foot. The subject property has an improvement assessment of \$12.73 per square foot. 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 the property characteristic sheets and a spreadsheet detailing three suggested comparable properties. The comparable properties consist of one-story frame dwellings that are 55 or 57 years old. The dwellings contain from 1,186 to 1,374 square feet of living area and have improvement assessments ranging from \$13.21 to \$14.12 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	10,599
IMPR.:	\$	16,849
TOTAL:	\$	27,448

Subject only to the State multiplier as applicable.

PTAB/MKB/4-09

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 that a reduction in the assessment of the subject property is warranted based on the evidence contained in the record. 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. In this appeal, there were a total of seven comparable properties submitted by the parties. Six of the properties were similar in construction, style and age to the subject property. The three comparables submitted by the board of review were substantially smaller than the subject and received reduced weight in the Board's analysis. The three comparables submitted by the appellant that were similar to the subject in the above-mentioned amenities were also similar in size to the subject. They had improvement assessments ranging from \$9.22 to \$10.13 per square foot of living area. The subject improvement is assessed at \$12.73 per square foot of living area. Therefore, based on a review of the assessment comparables contained in the record, the Property Tax Appeal Board finds that the appellant has supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property is 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.

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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: April 24, 2009



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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.