



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

APPELLANT: John Svabek
DOCKET NO.: 05-24540.001-R-1
PARCEL NO.: 24-30-421-009-0000

The parties of record before the Property Tax Appeal Board are John Svabek, the appellant(s), by attorney Joseph G. Kusper, of Storino Ramello & Durkin of Rosemont; 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: \$ 11,349
IMPR.: \$ 32,242
TOTAL: \$ 43,591

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 16,690 square foot parcel improved with a sixteen-year-old, one-story, single-family dwelling of masonry construction containing 3,097 square feet of living area and located in Worth Township, Cook County. Features of the residence include two full bathrooms, four half-baths, a full-finished basement, central air-conditioning, a fireplace and a three and one-half car attached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the

appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of one-story or one and one-half story, single-family dwellings of masonry construction located within several blocks of the subject. The improvements range in size from 3,759 to 4,764 square feet of living area and range in age from 18 to 38 years. The comparables contain two and one-half or three full bathrooms, central air-conditioning, a finished or unfinished basement, a fireplace and a multi-car attached garage. The improvement assessments range from \$7.38 to \$8.48 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$43,591. The subject's improvement assessment is \$32,242 or \$10.41 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,859 to 2,083 square feet of living area and range in age from 47 to 54 years. The comparables contain one and one-half or two full bathrooms, a partial or full-unfinished basement, a fireplace and a two-car garage. The improvement assessments range from \$10.78 to \$12.82 per square foot of living area. Based on the evidence presented, 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 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.

The appellant submitted three properties as suggested comparables to the subject in support of the inequity argument. The Board finds these properties similar to the subject in location, design and exterior construction. The improvement assessments range from \$7.38 to \$8.48 per square foot of living area. The subject's per square foot improvement assessment of \$10.41 falls above the range established by these properties. However, the Board finds the appellant's comparables to be superior to the subject in size in that they range from 662 to 1,667 square feet larger. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. In the instant case, the Board finds this theory is exemplified; the larger dwellings have lower per square foot assessments; and the smaller dwellings have higher per square foot assessments. After considering adjustments for size, and the differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence provided by both parties' does not support a change in the subject's assessment. The Board finds the board of review's comparables to be significantly inferior to the subject in size and age and are accorded little weight.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

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 23, 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.