FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gene Duda
DOCKET NO.: 05-24570.001-R-1
PARCEL NO.: 18-07-116-032-0000

The parties of record before the Property Tax Appeal Board are Gene Duda, 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:	$ 23,680
IMPR.:	$ 90,673
TOTAL:	$ 114,353

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 18,500 square foot parcel improved with a 22-year-old, one and one-half story style single-family dwelling of frame and masonry construction. Containing 4,936 square feet of living area, the subject features four and one-half baths, a partial unfinished basement, central air conditioning, two fireplaces and a three and one-half car garage.

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

this argument, the appellant offered a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of two-story style single-family dwellings of masonry, stucco or frame and masonry construction ranging from seven to forty-nine years old. The comparables range in size from 4,083 to 5,752 square feet of living area with amenities such as three or four full baths, half baths, central air conditioning, one or three fireplaces, and two or three car garages. The comparables have improvement assessments ranging from $13.74 to $16.93 per square foot of living area. A copy of the subject's 2005 board of review final decision was also included. 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 improvement assessment of $90,673, or $18.37 per square foot of living area, was disclosed. In support of the subject’s assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located in the same assessment neighborhood as the subject. The comparables consist of one and one-half story style single-family dwellings of masonry or frame and masonry construction ranging from 20 to 22 years old. These properties range in size from 3,196 to 4,798 square feet of living area and have amenities such as three full baths, half baths, full or partial basements, central air conditioning, two fireplaces and multi-car garages. The comparables have improvement assessments ranging from $20.17 to $21.55 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property’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 failed to overcome this burden.

The Property Tax Appeal Board finds that the parties submitted six properties as comparable to the subject. The Board finds that the board of review's comparables are the most similar in style, age, and amenities when compared to the subject. The Board accords these properties the most weight. The Board finds that the appellant's comparables are less similar in style, age, and amenities when compared to the subject. The Board accords these properties diminished weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment of $18.37 is supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

Lbs/09

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 23, 2009

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.