



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

APPELLANT: Andrzej Kruszewski  
DOCKET NO.: 05-24654.001-R-1  
PARCEL NO.: 05-29-308-015-0000

The parties of record before the Property Tax Appeal Board are Andrzej Kruszewski, the appellant(s), by attorney Mitchell L. Klein, of Schiller Klein & McElroy of Chicago; and the Cook County Board of Review.

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:** \$33,908  
**IMPR.:** \$37,628  
**TOTAL:** \$71,536

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 17,300 square foot parcel of land improved with a 50-year old, one-story, masonry, single-family dwelling containing 1,730 square feet of living area, one and one-half baths, one fireplace, and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as one-story, masonry or frame and masonry, single-family dwellings with one and one-half or two and one-half baths, one or two fireplaces, a partial basement with two finished, and, for two properties, air conditioning. The properties range: in age from 51 to 52 years; in size from 1,752 to 1,792 square feet of living area; and in improvement assessments from \$17.43 to \$22.22 per square foot of living area.

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 \$42,802 or \$24.74 per square foot of living area was disclosed. The board's evidence includes two property characteristic printouts which show the subject's square feet of living area in 2005 as 1,730 and age as 50 years and the square feet of living area in 2007 as 4,588 and age as one year. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry or frame and masonry, single-family dwellings with three and one-half or four and one-half baths, one or two fireplaces, air conditioning, and a partial or full, unfinished basement. The properties range: in age from four to 51 years; in size from 4,439 to 4,904 square feet of living area; and in improvement assessment from \$24.31 to \$44.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a letter arguing that the subject property contained 1,730 square feet of living area in 2005 and that the board of review's comparables are not similar to the subject in size.

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 a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 met this burden.

The parties submitted a total of six properties suggested as comparable to the subject. The PTAB finds the appellant's comparables are the most similar to the subject in size, design, and age. These properties are masonry for frame and masonry, one-story, single-family dwellings located in the subject's neighborhood. The properties range: in age from 51 to 52 years; in size from 1,752 to 1,792 square feet of living area; and in improvement assessments from \$17.43 to \$22.22 per square foot of living area. In comparison, the subject's improvement assessment of \$24.74 per square foot of living area is above the range of these comparables. After considering adjustments and the

differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment 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.

*Donald 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: October 28, 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.