



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

APPELLANT: Joseph Kusper  
DOCKET NO.: 05-25592.001-R-1  
PARCEL NO.: 18-07-116-027-0000

The parties of record before the Property Tax Appeal Board are Joseph Kusper, the appellant(s), by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont; 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:** \$ 23,889  
**IMPR.:** \$ 74,560  
**TOTAL:** \$ 98,449

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 16,590 square foot parcel improved with a 19-year-old, two-story, single-family dwelling of frame and masonry construction containing 4,404 square feet of living area and located in Lyons Township, Cook County. Features of the residence include three full bathrooms, two half-baths, a full-unfinished basement, central air-conditioning, three fireplaces and a three-car attached garage.

The appellant appeared before the Property Tax Appeal Board arguing 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 two-story, single-family dwellings of masonry, stucco or frame and masonry construction located within two blocks of the subject. One of the comparables is located on the same street and block as the subject. The improvements range

in size from 4,083 to 5,752 square feet of living area and range in age from seven to 49 years old. The comparables contain three and one-half or four and one-half bathrooms, one or three fireplaces and a multi-car attached garage. Two comparables have a full-finished or unfinished basement as well as central air-conditioning. The improvement assessments range from \$13.75 to \$16.93 per square foot of living area.

At hearing, the appellant stated that the subject is located contiguous to Interstate Highway #294, a busy and congested thoroughfare, which is loud and noisy. The appellant argued that the subject has an inferior location due to the excessive noise and pollution caused by its proximity to Highway #294. The appellant asserted that his comparable two, which he considered similar to the subject in many respects, is located next door to the subject and that the appellant's two remaining comparables are located within two blocks. 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" disclosing the subject's total assessment of \$106,728. The subject's improvement assessment is \$82,839 or \$18.80 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 two-story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,808 to 4,920 square feet of living area and range in age from seven to 24 years old. The comparables contain two and one-half or three and one-half bathrooms, a full-unfinished basement, central air-conditioning, from one to three fireplaces and a multi-car garage. The improvement assessments range from \$19.62 to \$22.19 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant testified that the board's comparables are located over five blocks from the subject in a quiet residential neighborhood superior in location to the subject. The appellant stated that the board's comparables are not impacted by the noise and pollution which plagues the subject property due to its inferior location to Interstate Highway #294.

After hearing the testimony 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 overcome this burden.

The Board finds the appellant's comparables to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, design, exterior construction and amenities. In addition, they are the most similar in location in that they are located within two blocks of the subject with one comparable located next door. The appellant's comparables have improvement assessments ranging from \$13.75 to \$16.93 per square foot of living area. The subject's per square foot improvement assessment of \$18.80 falls above the range established by these properties. The Board finds the board's three comparables differ from the subject in location and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

*Ronald 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: December 23, 2010

*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.