



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

APPELLANT: Eugeniusz Mikula
DOCKET NO.: 05-25776.001-R-1
PARCEL NO.: 13-19-433-021-0000

The parties of record before the Property Tax Appeal Board are Eugeniusz Mikula, the appellant(s), by attorney Lisa A. Marino, of Marino & Assoc., PC of Chicago; 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: \$ 6,560
IMPR.: \$ 15,755
TOTAL: \$ 22,315

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 90-year-old, one and one-half story style dwelling of frame construction with one full bathroom and a two-car detached garage. The subject is situated on a 6,200 square foot parcel located in Jefferson Township, Cook County. The appellant's petition suggests the subject dwelling contains 800 square feet of living area, while the board of review's documents indicate the subject contains 1,380 square feet of living area.

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. The appellant also submitted a one-page brief, photographs of the subject and the suggested comparables and a copy of the board of review's decision. Based

on the appellant's documents, the three suggested comparables consist of one-story, single-family dwellings of frame or masonry construction located within five blocks of the subject. The improvements range in size from 900 to 984 square feet of living area and range in age from 62 to 93 years. The comparables contain one full bathroom. Two comparables contain a full-finished or unfinished basement as well as a two-car detached garage. The improvement assessments range from \$12.17 to \$17.41 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" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on three properties suggested as comparable to the subject. The suggested comparables are improved with one-story, 80-year-old, single-family dwellings of masonry construction located on the same street and within two blocks of the subject. The improvements range in size from 1,080 to 1,164 square feet of living area. The comparables contain one full bathroom, a finished or unfinished basement and a two-car garage. The improvement assessments range from \$21.93 to \$23.32 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 first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant failed to substantiate the claim that the subject's square footage is different than the public record presented by the board of review. Consequently, the Board finds the subject contains 1,380 square feet of living area. The subject's improvement assessment is \$15,755 or \$11.41 per square foot of living area, based on 1,380 square feet.

Both parties presented assessment data on a total of six equity comparables. These six properties have improvement assessments ranging from \$12.17 to \$23.32 per square foot of living area. The subject's per square foot improvement assessment of \$11.41, based on 1,380 square feet of living area, falls below the range

established by these properties. 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 supported by the properties contained in the record and a reduction in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. 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.