

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Anthony J. Dvorak
DOCKET NO.: 05-27044.001-R-1
PARCEL NO.: 22-33-112-007-0000

The parties of record before the Property Tax Appeal Board are Anthony J. Dvorak, the appellant, and the Cook County Board of Review.

The subject property consists of a ten-year-old, two-story, single-family dwelling of frame and masonry construction containing 2,738 square feet of living area and situated on a 41,252 square foot parcel. Amenities include two and one-half bathrooms, a partial-finished basement, air-conditioning, a fireplace and a two-car detached garage. The subject is located in Lemont Township, Cook County.

The appellant appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the subject's land as the basis of the appeal. The improvement assessment is not in dispute. In support of this claim, the appellant submitted three improved parcels located within two blocks of the subject. Based on the appellant's documents, the three suggested comparables range in size from 41,469 to 52,011 square feet with land assessments ranging from \$6,614 to \$8,321 or a unit value of \$1.00 per square foot. The subject parcel contains 41,252 square feet with a land assessment of \$13,200 or a unit value of \$2.00 per square foot.

At hearing, the appellant argued that the appellant's comparables are located within two blocks of the subject and are similar in size to the subject. In addition, the appellant argued that approximately 50% of the subject's total land area is considered

(Continued on Next Page)

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: \$ 6,625
IMPR.: \$ 34,032
TOTAL: \$ 40,657

Subject only to the State multiplier as applicable.

Final administrative decisions of the Property Tax Appeal Board are 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.

PTAB/rfd4998

a conservation easement. Based on the evidence submitted, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$47,232, with \$34,032 or \$12.43 per square foot of living area apportioned to the improvement and \$13,200 apportioned to the land. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four improved parcels with the same neighborhood code as the subject. The four parcels range in size from 10,463 to 12,285 square feet with land assessments ranging from \$5,859 to \$6,978 or a unit value of \$3.50 per square foot. The subject's land assessment of \$13,200 is based on a unit value of \$2.00 per square foot.

At hearing, the board's representative stated that three of the board of review's comparables are located within the same survey block as the subject. He also 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.

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.

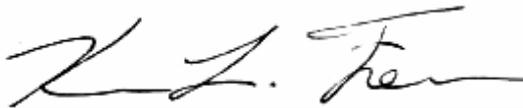
The appellant argued that the subject's land was inequitably assessed; the Property Tax Appeal Board finds the evidence in the record supports this contention. The Board finds the three comparables submitted by the appellant to be similar to the subject in size and location. They range in size from 41,469 to 52,011 square feet with land assessments ranging from \$6,614 to \$8,321 with a unit value of \$1.00 per square foot. The subject parcel contains 41,252 square feet with a land assessment of \$13,200 or a unit value of \$2.00 per square foot and indicates the subject is treated inequitably when compared to similar properties. The board of review's comparables are accorded less weight because they differ from the subject in size. Due to the significantly smaller size parcels, the board's comparables appear to be located within a different development than the subject.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject parcel 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.



Chairman



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: October 26, 2007



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.