FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark Gajos
DOCKET NO.: 06-21022.001-R-1
PARCEL NO.: 11-30-303-025-0000

The parties of record before the Property Tax Appeal Board are Mark Gajos, the appellant, 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:	$ 7,812
IMPR.:	$ 62,043
TOTAL:	$ 69,855

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story, multi-family dwelling of masonry construction containing 6,263 square feet of living area. The dwelling is 43 years old. Features include six apartment units, a slab foundation, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as masonry, multi-family dwellings that range in age from 78 to 84 years old. The appellant did not provide information on the number of stories for each structure. According to the appellant, the comparables are located from two to five blocks from the subject property. The comparable dwellings range in size from 5,257 to 8,418 square feet of living area. Each comparable has a garage; two have full, unfinished basements; and two have full, finished basements with apartments. The comparables have improvement assessments ranging from $7.10 to $8.38 per square foot of living area. The subject's improvement assessment is $9.91 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 final assessment was disclosed.

The board of review presented descriptions and assessment information on two comparable properties consisting of three-story masonry, multi-family dwellings that are 24 and 40 years old. Based on their parcel index numbers and their street addresses, one of the comparables is located one block from the subject, and the other is located in the same general vicinity. The dwellings contain 5,118 and 4,875 square feet of living area, respectively, and they have improvement assessments of $11.67 and $10.55 per square foot of living area, respectively. Both comparables have three apartment units and slab foundations, and one has a garage. Based on this evidence, 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 Board further finds a reduction in the subject's assessment is not 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 not met this burden.

Both parties presented assessment data on a total of six equity comparables. The appellant's comparables were considerably older than the subject; they also differed in foundation from the subject; and comparables one and three were much larger in size. As a result, the appellant's comparables received reduced weight in the Board's analysis. The comparable numbered one by the board of review was significantly newer than the subject, and it was not located nearby. As a result, the board of review's comparable numbered one also received reduced weight. The Board finds the comparable numbered two by the board of review, despite being somewhat smaller than the subject, was most similar in age, style, exterior construction, foundation, and location. Due to its similarities to the subject, this comparable received the most weight in the Board's analysis. It had an improvement assessment of $10.55 per square foot of living area, which is more than the subject's improvement assessment of $9.91. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable 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.

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: April 23, 2010

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.