

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Casey Bialobrzewski
DOCKET NO.: 06-22311.001-R-1
PARCEL NO.: 09-19-100-076-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Casey Bialobrzewski, the appellant, by attorney Scott M. Shudnow, of Shudnow & Shudnow, Ltd. of Chicago, and the Cook County Board of Review (board).

The subject property consists of a 53-year-old, one-story, class 2-02, single-family dwelling of frame construction containing 850 square feet of living area and located in Maine Township, Cook County. The residence contains one bathroom, a full basement, air conditioning and a two-car garage. The subject is also assessed for a 2005 class 2-88, two-story, masonry residence that has been assigned a depreciated market value of \$282,947 of which \$75,000 enjoys a Home Improvement Exemption (HIE) resulting in a current assessment of \$33,271.

The appellant, through counsel, appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a photo, dated March 4, 2001, of a class 2-02 improvement and a photo dated April 19, 2007 of the new improvement described as a class 2-88. The appellant also submitted the following: a March 2004 settlement statement for the purchase of the class 2-02 property for \$242,000; a wrecking permit dated June 2004; a wrecking invoice for \$15,000 dated September 2004 and an occupancy permit dated August 2006. The appellant offered an affidavit testifying that the class 2-02 improvement was removed in June 2004 and that construction of a new building was begun after demolition. Testimony also disclosed that all that remained after demolition was a basement wall. Based on this information the appellant requested an occupancy factor of 38% be applied to the class 2-02/2-88 improvement for tax year 2006. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$48,094, or \$44.41 per square foot of living area, was disclosed. In support of the

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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: \$10,348
IMPR. \$17,203
TOTAL: \$27,551

Subject only to the State multiplier as applicable.

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subject's assessment, the board offered a grid description of the subject's assessments and improvements. The board's evidence disclosed two improvements; a class 2-02 (containing between 1,000 and 1,800 square feet) improvement and a class 2-88 improvement with a HIE taxable assessment. The improvement assessments are \$4,475 and \$33,271, respectively. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. 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 PTAB finds the appellant has overcome this burden.

The PTAB finds the evidence submitted by the board and the appellant clearly discloses that the 50 year old class 2-02 (up to 999 sf) improvement was wrecked in 2004 but appears in the 2005 and 2006 assessment as a class 2-03 (1,000 to 1,800 sf). The new construction photograph depicts a class 2-78 building. In addition, an improvement classified as a 2-88 shares the same location and is assigned a depreciated market value of \$282,947. As a 2005 class 2-88, the improvement is exempted \$75,000 market value for at least four years. The PTAB finds that the 2-02/2-03 improvement was removed in 2004 and should not be assessed. The PTAB further finds the subject, as new construction, had partial occupancy for 2006. After considering the evidence and the testimony, the PTAB finds the evidence is sufficient to effect a change for one year only, the subject's current 2006 assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant 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.



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: December 5, 2008



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.