



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

APPELLANT: Edward Glabinski  
DOCKET NO.: 06-22674.001-R-1  
PARCEL NO.: 09-17-320-015-0000

The parties of record before the Property Tax Appeal Board are Edward Glabinski, 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:** \$ 28,913  
**IMPR.:** \$ 56,510  
**TOTAL:** \$ 85,423

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-year old two-story single family dwelling of masonry construction containing 4,116 square feet of living area. The dwelling features four and one one-half baths, a full, finished basement, central air conditioning, a fireplace and a two and one-half car garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet and photographs detailing four suggested comparable properties located from 16 to 20 blocks from the subject. These properties consist of two-story style single-family dwellings of frame, masonry or frame and masonry construction ranging from 23 to 45 years old. The comparables range in size from 3,877 to 4,501 square feet of living area and feature three full baths, central

air conditioning, and two or three and one-half car garages; three have basements and two have fireplaces. The comparables have improvement assessments ranging from \$9.16 to \$10.75 per square foot of living area. A copy of the subject's 2006 board of review final decision was also included. 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 improvement assessment of \$56,510, or \$13.73 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered photographs and a spreadsheet detailing two suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of one-year old, two-story style single-family dwellings of frame or frame and masonry construction. These properties contain 512 and 4,358 square feet of living area and contain one or five full baths, half baths, garages and basements; one also has central air conditioning and two fireplaces. The comparables have improvement assessments of \$108.76 and \$13.61 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 failed to overcome this burden.

The Property Tax Appeal Board finds that the parties submitted six properties as comparable to the subject. The Board finds that the appellant's comparables are from 22 to 44 years older than the subject and located from 16 to 20 blocks from the subject and thus not comparable to the subject. Further, the Board finds that these properties overall are inferior in construction type and amenities when compared to the description of the subject. The Board accords no weight to the properties submitted by the appellant. Turning to the board of review's comparables, the Board finds that the photographs of the board's comparables are not one year old improvements, which is clearly at odds with its descriptive grid analysis. In addition the Board finds troublesome the correlation of the board of review's description of its comparable number one and the property's improvement assessment of \$108.76 per square foot of building

area. Therefore the Board does not find the board of review's evidence credible.

As a result of this analysis, the Property Tax Appeal Board finds the evidence failed to demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

LBS/09

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: November 25, 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.