PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Waldemar Znalezniak
DOCKET NO.: 06-23131.001-R-1
PARCEL NO.: 19-20-214-023-0000

The parties of record before the Property Tax Appeal Board are Waldemar Znalezniak, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject parcel is improved with two dwellings or either frame or masonry construction. One of the dwellings is a part one-story and part two-story multi-family dwelling and the other is a two-story multi-family dwelling. One dwelling contains 2,406 square feet of living area and is 94 years old. Amenities include central air-conditioning and a full basement finished as an apartment. The other dwelling, situated on a slab foundation, contains 2,589 square feet of living area and is also 94 years old.

The appellant 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 submitted a grid analysis detailing four suggested comparables. The comparables are located from approximately 0.5 to 1.5 miles from the subject according to the map submitted by the appellant. They consist of two-story frame dwellings that range from 80 to 87 years old. One of the comparables has an unfinished basement. They range in size from 1,936 to 2,386 square feet of living area and have improvement assessments ranging from $12.81 to $14.71 per square foot of living area. The appellant's analysis indicates the subject dwelling has an improvement assessment of $56,979 or $23.68 per square foot of living area. However, the appellant's analysis did not disclose that the subject parcel contains two separate dwellings. The appellant's assessment analysis uses the subject parcel's total improvement assessment for both dwellings, but only uses the size and characteristics of the smaller dwelling in support of the inequity claim. Based on this evidence, the appellant requested a reduction in the subject's improvement(s) assessment.

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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:	$	4,249
IMPR.:	$	56,979
TOTAL:	$	61,228

Subject only to the State multiplier as applicable.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $61,228 was disclosed. The two dwellings have improvement assessments of $29,968 and $27,011 or $12.46 and $10.43 per square foot of living area, respectively.

In support of the subject dwellings' improvement assessments, the board of review offered property characteristic sheets and two separate assessment analysis for each dwelling contained on the subject parcel. For the dwelling that contains 2,406 square feet of living area, the comparables consist of two-story masonry dwellings that are between 50 and 82 years old and are located in close proximity to the subject. They contain full finished basements and two-car garages. They range in size from 2,031 to 2,424 square feet of living area and have improvement assessments ranging from $13.70 to $14.98 per square foot of living area. This subject dwelling has an improvement assessment of $12.46 per square foot of living area, which falls below the range established by the board of review's assessment comparables.

For the dwelling that contains 2,589 square feet of living area, the comparables consist of two-story dwellings of masonry construction that are between 29 and 34 years old. The comparables are located in close proximity to the subject. They contain full finished basements, and two comparables have a two-car garage. They range in size from 2,516 to 2,640 square feet of living area and have improvement assessments ranging from $14.07 to $14.33 per square foot of living area. This subject dwelling has an improvement assessment of $10.43 per square foot of living area, which falls below the range established by the board of review's assessment comparables.

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 Property Tax Appeal Board further finds a reduction in the subject property’s assessment is not warranted. 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 appellant argued the subject property's improvements were inequitably assessed. The Board accords the appellant's inequity claim little weight. The Board finds the appellant failed to disclose that the subject parcel contains two individual dwellings containing 2,406 and 2,589 square feet of living area, respectively. Thus, the Board finds the comparative analysis submitted by the appellant wherein only one of the subject dwelling's characteristics was analyzed using both dwellings'

assessments was deceptive, improper and resulted in a flawed assessment conclusion.

The Board further finds the comparables submitted by the board of review for both dwellings further support each dwelling's individual improvement assessment. For the dwelling that contains 2,406 square feet of living area, two of the comparables have varying degrees of similarity when compared to the subject. They have improvement assessments of $13.70 and $14.98 per square foot of living area, respectively. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds this subject dwelling's improvement assessment of $12.46 per square foot of living area falls below these two most similar comparables contained in this record for this dwelling.

For the dwelling that contains 2,589 square feet of living area, the comparables submitted by board of review have varying degrees of similarity when compared to the subject. They have improvement assessments ranging from $14.07 to $14.33 per square foot of living area. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds this subject dwelling's improvement assessment of $10.43 per square foot of living area falls below the range established most similar assessment comparables contained in the record for this dwelling.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclose that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's improvements were inequitably assessed. Therefore, no 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

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: January 23, 2009

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.