



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

APPELLANT: William A. Kucher  
DOCKET NO.: 06-23892.001-R-1  
PARCEL NO.: 31-07-405-095-0000

The parties of record before the Property Tax Appeal Board are William A. Kucher, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr in 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:** \$ 9,809  
**IMPR.:** \$ 12,543  
**TOTAL:** \$ 22,352

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 7,007 square foot parcel of land improved with a four-year old, one-story, masonry townhouse. This improvement contains 1,623 square feet of living area as well as two full baths, a full basement, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process of the subject's land.

As to the land assessment, the appellant submitted copies of descriptive and assessment data for four suggested comparables located within the subject's development and on the same street, as is the subject. The properties ranged in land size from 3,654 to 5,577 square feet of land and in land assessment from \$2,046 to \$3,123, or at \$3.50 market value per unit price of land. Copies of the assessor's database printouts were submitted for the subject as well as the four suggested comparables. These printouts reflect that each property was improved with a one-story or two-story, four-year old, townhouse. The improvements ranged in size from 1,836 to 2,197 square feet of living area.

At hearing, the appellant's attorney stated that he was personally familiar with the subject property. He indicated that the subject was a detached townhouse located in a subdivision called Odyssey Club.

The appellant called as its witness, Pat Gibson, an employee of the appellant's attorney, who prepared all of the evidence submissions. He testified that he has been working in the field of property tax appeals for over 20 years. He explained the methodology used in determining the land assessment grid sheet as well as the improvement assessment grid sheet. In each instance, he obtained a market value per square foot for the land or the improvement. He stated that he is personally familiar with the subject's subdivision and that the suggested comparables are located within a two-block radius of the subject. Under cross-examination, the witness testified that there were properties located on the subject's block that contain different land assessments per square foot other than those properties submitted by the appellant. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$22,352 was disclosed indicating a land assessment of \$9,809 or \$8.75 market value per unit price. The board of review submitted assessment and descriptive data regarding three suggested comparables located on the same street, as the subject. The properties ranged in land size from 6,143 to 6,761 square feet and in land assessments from \$8,600 to \$9,465, or \$8.75 market value per unit price. Further, these properties were improved with a one-story, four-year old, masonry townhouse containing 1,623 square feet of living area. The improvement assessments ranged from \$8.27 to \$8.50 per square foot.

At hearing, the board of review's representative testified that the subject's land assessment was equitable in comparison to the subject's neighboring properties. Further, the board of review's representative testified that he had no personal knowledge of: how the assessor's office would determine land values within the subject's development; what methodology was employed by the assessor to develop the land assessments; how neighborhood codes are determined by the assessor's office; and how the assessor's office determined a tax code. Based on this evidence, 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 contends unequal treatment in the subject's land 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.

As to the land assessment, the parties submitted assessment data on seven comparables. The Board finds that these properties contain land assessments similar to the subject property that range from \$3.50 to \$8.75 per improved lot unit price. The subject's market value for land assessment is \$8.75 per improved lot unit price, which falls within the range established by these comparables.

Further, the Board notes that the constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evidence 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 appellant's comparables disclosed that properties located in the same area contain land assessments that are not at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's land assessment is supported and that 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.

*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: July 23, 2010

*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.