

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Stanley Gorka
DOCKET NO.: 06-24370.001-R-1
PARCEL NO.: 04-21-301-088-0000

The parties of record before the Property Tax Appeal Board are Stanley Gorka, the appellant, and the Cook County Board of Review.

The subject property consists of an 18-year-old, two-story, single-family dwelling of masonry construction containing 3,349 square feet of living area and sited on an 11,700 square foot lot. Features of the residence include two and one-half bathrooms, an unfinished basement, air-conditioning, a fireplace and a three-car attached garage. The subject is located in Northfield Township, Cook County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted photographs and property characteristic printouts for the subject and the suggested comparables as well as a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of two-story, single-family dwellings of frame and masonry construction located within two blocks of the subject. The lots range in size from 10,000 to 13,937 square feet. The improvements range in size from 3,016 to 3,341 square feet of living area and range in age from 16 to 33 years. The comparables contain two and one-half bathrooms, a finished or unfinished basement, air-conditioning, a fireplace and a one-car or two-car attached garage. The total

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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: \$ 12,168
IMPR.: \$ 49,740
TOTAL: \$ 61,908

Subject only to the State multiplier as applicable.

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assessments range from \$52,610 to \$56,387, as compared to the subject's total assessment of \$61,908.

At hearing, the appellant argued that the appellant's comparables are similar to the subject and should be considered as such by the Property Tax Appeal Board. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$61,908. The subject's improvement assessment is \$49,740 or \$14.85 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The lots range in size from 10,010 to 11,093 square feet. The improvements range in size from 3,494 to 3,686 square feet of living area and range in age from 19 to 24 years. The comparables contain two and one-half, three or three and one-half bathrooms, a full-unfinished basement, air-conditioning, a fireplace and a multi-car attached garage. The improvement assessments range from \$15.01 to \$15.12 per square foot of living area. The total assessments range from \$61,767 to \$66,132.

At hearing, the board's representative stated that the board's comparables are similar to the subject in size, design, age, amenities and location and indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, 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'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.

Both parties presented assessment data on a total of six equity comparables. The Board finds these six properties similar to the subject in improvement size, land size, amenities, exterior construction and location and have total assessments ranging from \$52,610 to \$66,132. The subject's total assessment of \$61,908

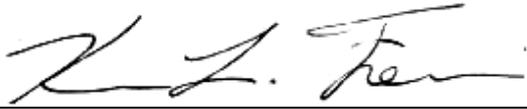
falls within the range established by these properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's current assessment is supported by similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject property was inequitably assessed by clear and convincing evidence and 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: August 14, 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.