



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

APPELLANT: Boguslaw Kurnat  
DOCKET NO.: 06-24982.001-R-1  
PARCEL NO.: 27-11-209-032-0000

The parties of record before the Property Tax Appeal Board are Boguslaw Kurnat, the appellant(s), by attorney Christopher Koczwarra 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:** \$ 16,188  
**IMPR.:** \$ 0  
**TOTAL:** \$ 16,188

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 15,491 square foot parcel of vacant land. The appellant argued both unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of the equity argument, the appellant, via counsel, submitted descriptions and assessment information on one property suggested as comparable. The property contains 85,181 square feet and is assessed at \$9,369 or \$.11 per square foot. No other information regarding the suggested comparable was presented.

In support of the market value argument, the appellant submitted a copy of the settlement statement indicating the subject sold on October 31, 2003 for \$160,000. In addition, the appellant's petition shows the sale was not a transfer between family members, was listed for sale on the market, and the mortgage was not assumed. 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 total assessment of \$16,188 was disclosed. This assessment reflects a market value of \$73,582 using the Cook County Ordinance level of assessment of 22% for Cook County Class 1 property. In support of the subject's assessment, the board of review presented a memo arguing that the appellant submitted only one suggested comparable and that this property is a back lot and unbuildable. In addition they argued the sale price is the best indicator of value.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement 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 PTAB finds the appellant has not met this burden.

The appellant submitted only one suggested comparable. The PTAB finds this evidence insufficient to establish the equity in the subject's assessment. The appellant failed to provide any information on the suggested comparable such as location, use, or classification to establish comparability to the subject. In addition, one comparable is inadequate to show if the subject is or is not uniformly assessed. Therefore, the PTAB finds the appellant submission is insufficient to show the subject is over assessed by clear and convincing evidence and a reduction based on equity is not warranted.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction based on market value is not warranted.

The appellant presented evidence of the sales of the subject in October 2003, over three years prior to the lien date. The PTAB finds this sale too far removed from the lien date and not an indicator of the value of the subject in 2006. Therefore, the PTAB finds the appellant has failed to meet the burden of proving

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by a preponderance of the evidence that the subject is overvalued and therefore, a reduction 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: January 21, 2011

*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.