



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

APPELLANT: Peter Kassia
DOCKET NO.: 06-25358.001-R-1
PARCEL NO.: 25-20-213-006-0000

The parties of record before the Property Tax Appeal Board are Peter Kassia, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C., Rolling Meadows; 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: \$ 2,203
IMPR: \$ 9,744
TOTAL: \$ 11,947

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame and masonry dwelling containing 1,040 square feet of living area. The dwelling is 44 years old. Features of the home include a finished basement and a two-car detached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity with respect to the subject's improvement assessment. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted an equity analysis of ten suggested comparables located in the subject's neighborhood. The comparables consist of one-story frame dwellings that are from 44 to 90 years old. Nine comparables have concrete slab foundations and one comparable has full unfinished basement. One comparable has a one-car detached garage. The dwellings range in size from 1,000 to 1,107 square feet of living area. The comparables have improvement assessments ranging from \$8,076 to \$9,091 or from \$7.45 to \$8.39 per square foot of living area. The subject property has an improvement assessment of \$9,744 or \$9.37 per square foot of

living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill. Adm. Code §1910.40(a)).

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 no reduction in the subject's assessment is warranted.

The appellant argued 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 of proof.

The appellant submitted an assessment analysis for ten suggested assessment comparables for the Board's consideration. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill. Adm. Code §1910.40(a)).

The Property Tax Appeal Board gave less weight to five of the comparables submitted by the appellant due to their older age when compared to the subject. The Board finds the remaining five comparables are more similar when compared to the subject in location, age, size, design. However, these comparables have concrete slab foundations, inferior to the subject's finished basement. Furthermore, none of the comparables have a garage, unlike the subject's two-car detached garage. These comparables (#3, #7, #8, #9 and #10) have improvement assessments ranging from \$8,720 to \$9,259 or from \$8.15 to \$8.39 per square foot of living area. The subject property has an improvement assessment of \$9,744 or \$9.37 per square foot of living area, which falls slightly above the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, such as their inferior foundations and lack of a garage, the Board finds the subject property's higher improvement assessment is justified. Therefore, no reduction in the subject's improvement assessment is warranted.

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 disclosed 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.

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: February 24, 2012



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.