



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

APPELLANT: Andrzej & Anna Sliwa  
DOCKET NO.: 06-25406.001-R-1  
PARCEL NO.: 18-35-227-001-0000

The parties of record before the Property Tax Appeal Board are Andrzej & Anna Sliwa, the appellants, by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, P.C. 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:** \$3,717  
**IMPR.:** \$37,953  
**TOTAL:** \$41,670

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 2-story class 2-11 multi-family dwelling of masonry construction containing 4,077 square feet of living area. The dwelling is 13 years old. Features of the building include a full finished basement and a 2-car garage.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants' submitted information on three comparable properties described as 2-story masonry or frame class 2-11 multi-family dwellings that range in age from 39 to 88 years old. The comparable dwellings range in size from 2,842 to 3,966 square feet of living area. All comparables feature full basements, two of which are finished. One comparable has central air conditioning and a 2½-car garage. The comparables have improvement assessments ranging from \$8.63 to \$9.13 per square foot of living area. The subject's improvement assessment is \$9.31 per square foot of living area. Based on this evidence, the appellants 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 final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of 2-story

masonry class 2-11 multi-family dwellings all 13 years old. The dwellings range in size from 2,938 to 3,002 square feet of living area. All comparables feature full, finished basements and 2-car garages. Two have central air conditioning. These properties have improvement assessments ranging from \$10.07 to \$10.13 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 appellants contend 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 Board finds the appellants have not met this burden.

Initially, the Board finds none of the comparables submitted by either party are particularly similar to the subject. All three comparables submitted by the appellant were much older than the subject, one was frame and significantly smaller than the subject. All four of the board of review's comparables contained less than 75% of the square footage of the subject. Nevertheless, the two comparables most similar to the subject in location, style, exterior construction, age and features were comparables #1 and #4 submitted by the board of review. These comparables had improvement assessments of \$10.07 and \$10.12 per square foot of living area. The subject's improvement assessment of \$9.31 per square foot of building area is below that of these two comparables. Given the relatively poor comparables submitted by both parties, the Board finds the appellant did not demonstrate with clear and convincing evidence the subject was inequitably assessed and no reduction is justified.

The Board acknowledges that the appellant submitted income information about the subject, but did not submit income data on any comparables to support the subject's actual income is reflective of the market. Moreover, the appellant did not formulate a value conclusion under this approach using an independent real estate valuation expert.

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: April 22, 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.