



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

APPELLANT: John Kozuch
DOCKET NO.: 06-25777.001-R-1
PARCEL NO.: 14-05-316-033-0000

The parties of record before the Property Tax Appeal Board are John Kozuch, the appellant, by attorney Terrence Kennedy Jr., of Law Offices of Terrence Kennedy Jr. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 10,015
IMPR: \$ 56,838
TOTAL: \$ 66,853

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4,956 square foot parcel of land improved with a 109-year old, three-story, masonry, multi-family dwelling. The improvement contains 6,372 square feet of living area as well as a six full baths, full basement and six apartments, therein.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data as well as color photographs for four suggested comparables located within a three-block radius of the subject. The properties were improved with a three-story, masonry, multi-family dwelling. They range: in baths from four full to six full baths; in age from 79 to 90 years; in size from 5,999 to 6,583 square feet of living area; and in improvement assessments from \$8.38 to \$8.92 per square foot. The properties each contain basement area, while three also include a multi-car garage. The subject's improvement assessment is \$11.85 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney stated that the subject property was undergoing renovation during tax year 2006 and was vacant during that year. He also stated that the color photographs correctly depict the properties as of the January 1, 2006 assessment date at issue.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$85,499. The board of review failed to submit descriptive and assessment data on any suggested comparables. The board's grid reflects a notation that the subject sold on September 9, 2005 for a price of \$855,000. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative testified that the county based its decision on the subject's 2005 sale.

In rebuttal, the appellant's attorney argued that besides determining a property's correct valuation, that the county should also determine whether a property's assessment is equitable based upon the neighboring properties.

After hearing the testimony and/or argument as well as reviewing 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 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 data, the Board finds the appellant has met this burden.

The Board finds that comparables submitted by the appellant are most similar to the subject in style, exterior construction, and improvement size. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$8.38 to \$8.92 per square foot of living area. The subject's improvement assessment at \$11.85 per square foot is above the range established by these comparables.

Further, the Board finds that the board of review failed to proffer any evidence supporting the subject's assessment or indicating that the subject's 2005 sale was an arm's length transaction.

As a result of this analysis, the Board finds the appellant has adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and a reduction is warranted.

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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 M. Louie

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.