



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

APPELLANT: Roman Kurzac
DOCKET NO.: 06-25941.001-R-1
PARCEL NO.: 13-32-222-007-0000

The parties of record before the Property Tax Appeal Board are Roman Kurzac, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr 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: \$6,124
IMPR.: \$32,343
TOTAL: \$38,467**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story mixed commercial/residential building of masonry construction containing 2,586 square feet of building area. The structure is 78 years old and contains two apartment units and one commercial unit. Features include a full unfinished basement. This Class 2-12 property is located in Jefferson Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the improvement assessment. No dispute was raised concerning the land assessment. In support of the improvement inequity argument, the appellant submitted information on three comparable properties described as two-story mixed commercial/residential buildings of masonry construction that range in age from 42 to 115 years old. The comparables range in size from 3,116 to 4,080 square feet of building area. The comparables have two to four apartment units each and one commercial unit each. Two of the comparables have partial unfinished basements and 1.5-car garages; one comparable has a concrete slab foundation. The comparables have improvement assessments ranging from \$33,250 to \$36,441 or from \$8.93 to \$10.67 per square foot of building area. The subject's improvement assessment is \$32,343 or \$12.51 per square foot of building area. Based on this evidence, the appellant requested a

reduction in the subject's improvement assessment to \$23,093 or \$8.93 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$38,467 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties consisting of two-story mixed commercial/residential buildings of masonry construction that range in age from 79 to 89 years old. The structures range in size from 2,200 to 2,310 square feet of building area. Each comparable has three or four apartment units, respectively, along with one commercial unit. Features include full or partial unfinished basements and two comparables have 1.5-car and 2-car garages, respectively. These properties have improvement assessments ranging from \$27,824 to \$30,671 or from \$12.64 to \$13.27 per square foot of building 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 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). 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 met this burden.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's comparables due to differences in age and/or size as compared to the subject building. The Board finds the comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$27,824 to \$30,671 or from \$12.64 to \$13.27 per square foot of building area. The subject's improvement assessment of \$32,343 or \$12.51 per square foot of building area is just below the range established by the most similar comparables on this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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

J. R.

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

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.