

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Theodore Kowalski  
DOCKET NO.: 06-26330.001-R-1  
PARCEL NO.: 13-15-115-001-0000

The parties of record before the Property Tax Appeal Board are Theodore Kowalski, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 52-year old, one and one-half story style dwelling of masonry construction containing 1,708 square feet of living area with a full, unfinished basement and a two and one-half car detached garage. The appellant indicated on the petition that the subject is one-story with 1,507 square feet of living area.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as one and one-half story frame or masonry dwellings that range in age from 57 to 102 years old. The comparable dwellings range in size from 1,703 to 1,799 square feet of living area. These properties have improvement assessments ranging from \$15.67 to \$18.19 per square foot of living area. According to the appellant, the subject's improvement assessment is \$31,304 or \$20.77 per square foot of living area, but that claim is based on the subject having 1,507 square feet of living area. The appellant produced no evidence to support this estimate of the subject's size. 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 final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one and one-half story masonry dwellings that range in age from 48 to 56 years old. The dwellings range in size from 1,347 to 1,555 square feet of living area. These properties have improvement assessments ranging from \$19.64 to \$21.49 per square foot of living area. According to the board of review, the subject

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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:	\$	9,040
IMPR.:	\$	31,304
TOTAL:	\$	40,344

Subject only to the State multiplier as applicable.

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property has an improvement assessment of \$31,304 or \$18.33 per square foot of living area, which is based on the board of review's claim that the subject property is one and one-half story with 1,708 square feet of living area. In support of its estimate of the subject's size, the board of review produced the subject's property characteristic sheet. 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 that 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 Board finds the appellant has not met this burden.

The appellant claims that the subject is one-story with 1,507 square feet of living area but submitted no evidence to support this claim. The board of review produced the subject's property characteristic sheet which confirms that the subject is one and one-half story with 1,708 square feet of living area. The Board finds that the board of review provided the best evidence with respect to establishing the subject's design and size.

The Board further finds that the appellant's comparables numbered one and two differed from the subject in age and exterior construction and received reduced weight in the Board's analysis. The board of review's comparables numbered two and four were smaller than the subject dwelling and also received reduced weight. The Board finds that the appellant's comparable numbered three and the board of review's comparables numbered one and three were very similar to the subject in size, age, design, and exterior construction. 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 \$18.19 to \$19.65 per square foot of living area. The subject's improvement assessment of \$18.33 per square foot of living area falls within this range. 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.



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: June 19, 2009



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.