



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

APPELLANT: Charles Polsky  
DOCKET NO.: 06-28967.001-R-1 through 06-28967.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Charles Polsky, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:

| DOCKET NO        | PARCEL NUMBER      | LAND   | IMPRVMT | TOTAL     |
|------------------|--------------------|--------|---------|-----------|
| 06-28967.001-R-1 | 14-33-302-018-0000 | 33,000 | 251,868 | \$284,868 |
| 06-28967.002-R-1 | 14-33-302-019-0000 | 22,466 | 0       | \$22,466  |

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two lots, one of which is improved with a two-story dwelling of masonry construction containing 4,450 square feet of living area. The dwelling is nine years old. Features of the home include a full, finished basement, central air conditioning, a fireplace and a four-car garage.

The appellant's appeal is based on unequal treatment in the assessment process with respect to the subject improvement. In support of this argument, the appellant submitted information on eight comparable properties that were described as two or three-story dwellings of masonry construction. They range in age from four to 15 years old and in size from 3,854 to 4,746 square feet of living area. Six comparables have a partial or full basement, four of which are finished and the others have either a concrete slab foundation or a crawl-space foundation. Each comparable has central air conditioning, seven have one, two or three fireplaces and seven have a garage. The comparables have improvement assessments ranging from \$35.31 to \$44.36 per square foot of living area. The subject's improvement assessment is \$56.60 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement

assessment. Although the appellant filed an appeal on the vacant lot, no evidence was submitted.

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 three-story masonry dwellings that range in age from two to four years old. The dwellings range in size from 4,120 to 4,455 square feet of living area. The comparables have full basements, one of which is finished, central air conditioning and a two-car garage. Three have one or two fireplaces. These properties have improvement assessments ranging from \$58.08 to \$58.92 per square foot of living area. Three of these comparables sold for prices ranging from \$1,075,000 to \$2,900,000 and the transactions occurred from September 2004 to January 2006. The subject sold in May 2004 for \$5,085,565. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the appellant's comparables three and five differed from the subject in foundation and received reduced weight in the Board's analysis. The remaining comparables were similar to the subject in size and foundation. They were also similar to the subject in other features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables had improvement assessments ranging from \$35.31 to \$58.92 per square foot of living area. The subject's improvement assessment of \$56.50 per square foot of living area is within the range established by the most similar comparables. The Board notes the subject's sale price was substantially more than the sales prices of three of the comparables where sale prices were reported. 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

*Frank J. Grief*

Member

Member

*Mario M. Louie*

*Shawn R. Lerski*

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: May 21, 2010

*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.