FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jacek Smakowski
DOCKET NO.: 06-29860.001-R-1 through 06-29860.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jacek Smakowski, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-29860.001-R-1	13-19-426-030-0000	5,849	65,322	$71,171
06-29860.002-R-1	13-19-426-031-0000	269	0	$269

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels totaling 3,375 square foot parcel of land and improved with two dwellings. Improvement #1 consists of a two-story, 53 year old, multi-family dwelling of masonry construction containing 3,301 square feet of living area. Features include air conditioning and a partial unfinished basement. Improvement #2 consists of a two-story, multi-family dwelling, of masonry construction containing 3,900 square feet of living area. Features include a partial unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant did not appeal the assessment on Improvement #2. For Improvement #1, the appellant submitted description and assessment information on five comparable properties described as two-story, multi-family masonry dwellings range in age from 43 to 75 years old. The comparable dwellings that range in size from 3,000 to 4,237 square feet of living area. Features include a partial unfinished or a full unfinished basement and a two-car or a four-car garage for two properties. The comparables have improvement assessments ranging from $9.75 to $12.16 per square foot of living area. The subject's

improvement assessment is $9.89 per square foot of living area. 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 total assessment of $71,171 was disclosed. Improvement #1's total assessment is $38,510 and improvement assessment is $32,661 or $9.89 per square foot of living area. The board of review presented descriptions and assessment information on Improvement #1 and submitted four comparable properties consisting of two-story, multi-family masonry dwellings ranging in size from 3,000 to 3,400 square feet of living area and in age from 42 to 75 years. Features include a partial or a full unfinished basement, from a one and one half-car garage to a four-car garage and air conditioning for one property. The board of review's comparables #3 and #4 are the same as the appellant's comparables #4 and #5. The improvement assessments range from $11.14 to $12.16 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 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 met this burden.

The Board finds comparable #4 submitted by the appellant and comparables #1, #2 and #3 submitted by the board of review are most similar to the subject in location, size, style, exterior construction, features and age. Comparable #4 submitted by the appellant and comparable #3 submitted by the board of review is the same comparable. 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 $11.14 to $11.40 per square foot of living area. The subject's improvement assessment of $9.89 per square foot of living area is below the range established by the most similar comparables. 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: September 23, 2011

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.