FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Eugeniusz Mikula
DOCKET NO.: 06-29869.001-R-1
PARCEL NO.: 13-24-117-015-0000

The parties of record before the Property Tax Appeal Board are Eugeniusz Mikula, the appellant(s), 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:

LAND:	$ 9,449
IMPR.:	$ 27,956
TOTAL:	$ 37,405

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 108 year old, two- story, single-family dwelling of frame construction. It contains 1,848 square feet of living area and is situated on a 5,250 square foot lot. Features of the dwelling include a one- car detached garage, and two bathrooms.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this claim, the appellant, via counsel, submitted information regarding four suggested comparable properties located within three blocks of the subject property with two located on the subject's block. The suggested comparables are described as frame, single-family dwellings that range in age from 82 to 113 years old and range in size from 2,078 to 2,862 square feet of living area. Features include a one-car or a two-car detached garage, two or three bathrooms, and a crawl space or a full basement. These comparables have improvement assessments that range from $12.81 to $13.77 per

square foot of living area. The subject's improvement assessment is $15.13 per square foot of living area. At hearing, appellant's counsel suggested that appellant's comparable #4 is similar to the subject property. 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. At hearing, the board of review's representative indicated that its grid sheet contained an error and that the subject's improvement assessment should have been listed as $27,956 or $15.13 per square foot of living area. In support of the subject's assessment, the board of review presented descriptions and assessment information on four suggested comparable properties located in the subject property's neighborhood code with one located within one-quarter mile of the subject property. The suggested comparables consist of two-story, frame, single-family dwellings that range in age from 93 to 108 years old and range in size from 1,814 to 1,902 square feet of living area. Features include a crawl space, a one-car garage, and two bathrooms. These properties have improvement assessments that range from $16.86 to $17.47 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 not met this burden.

The parties submitted a total of eight comparable properties for the Board's consideration. The Board finds all of the comparables submitted by the board of review were the most similar to the subject in size, style, and 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 $16.86 to $17.47 per square foot of living area. The subject's improvement assessment of $15.13 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 no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical,

rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis if the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is 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

Acting 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: December 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.