FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Boguslaw Wryk
DOCKET NO.: 06-29910.001-R-1
PARCEL NO.: 12-23-210-024-0000

The parties of record before the Property Tax Appeal Board are Boguslaw Wryk, 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:

LAND:	$ 6,844
IMPR.:	$ 31,406
TOTAL:	$ 38,250

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, single-family dwelling of masonry construction. The dwelling is one year old and contains 2,278 square feet of living area. Features include a full finished basement, central air conditioning, and a two and one-half car detached garage. The subject has a classification code of 2-78 under the Cook County Real Property Assessment Classification Ordinance, and it is located in Chicago, Jefferson Township, Cook County.

The appellant contends both assessment inequity and contention of law as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on four comparable properties described as masonry or frame and masonry dwellings. The dwellings range in age from one to fifty-nine years old and in size from 2,222 to 3,016 square feet of living area. Three comparables have full finished basements, and one has a full unfinished basement. Three comparables have central air conditioning; one has a fireplace; and three have garages. The comparables have improvement assessments ranging from $9.55 to $12.51 per square foot of building area. The subject's improvement assessment is $31,406 or $13.79 per square foot of building area. In her brief, the appellant's counsel argued the average improvement assessment for the comparables was $11.09 per

square foot, which should be applied to the subject's improvement resulting in a revised improvement assessment of $25,263 and a total revised assessment of $32,107.

The appellant's attorney also argued contention of law as an alternative basis of appeal. According to counsel, the appellant purchased the subject property in February 2005 for $220,000 with the intent to demolish the existing improvement and replace it with a new dwelling. However, the appellant's attorney argued that the subject was 100% vacant for "most of the 2005 tax year", until it was demolished on February 16, 2006." Counsel claims that the construction of the new building has begun but is not finished. Counsel believes the current assessment is unfair and asked that a 33% occupancy factor to the subject's 2006 improvement assessment. According to the appellant's attorney, the revised improvement assessment should be $10,469 ($31,406 x 33.33%) resulting in a total assessment of $17,208. Counsel argued that since the subject was being assessed at 16% of total market value, the revised total assessment would indicate a market value of $107,550.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject was disclosed. To demonstrate the subject is correctly assessed, the board of review presented descriptions and assessment information on three comparable properties consisting of one or two-story frame or masonry dwellings. The comparables have the same assigned neighborhood code as the subject, and two comparables have the same assigned classification code as the subject. The comparables range in age from one to eighty-three years old and in size from 828 to 2,337 square feet of building area. Two dwellings have full finished basements, central air conditioning, a fireplace, and a two-car garage. One comparable has a full unfinished basement. These properties have improvement assessments ranging from $16.07 to $26.23 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued in part assessment inequity 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 assessments 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 did not demonstrate unequal treatment by clear and convincing evidence.

The record contains descriptions and assessment information on seven comparables submitted by the parties. The Board finds the appellant's comparables #2 through #4 and the board of review comparable #3 were much older than the subject and received reduced weight in the Board's analysis. The appellant's comparable #1 and the comparables numbered #1 and #2 by the board of review were most similar to the subject in age. They were also very similar to the subject in all other respects. These comparables had improvement assessments of $9.55 to $20.13 per square foot of building area. The subject has an improvement assessment of $13.79 per square foot of building area, which falls within the range established by the most similar comparables. Based on this record the Board finds a reduction in the subject's assessment based on assessment inequity is not justified.

The appellant also argued contention of law as an alternative basis of the appeal. Although no legal authority was cited, the appellant's counsel applied a 33% occupancy rate to the subject's 2006 improvement assessment. The Board finds this argument unconvincing and not supported by any credible evidence in the record. Based on this record, the Board finds a reduction to the subject's assessment based on contention of law is not justified.

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: May 20, 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.