



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

APPELLANT: Ted Kawula  
DOCKET NO.: 06-30280.001-R-1 through 06-30280.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ted Kawula, 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
06-30280.001-R-1	13-16-229-041-0000	4,867	0	\$4,867
06-30280.002-R-1	13-16-229-042-0000	7,314	37,483	\$44,797

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels. One of the parcels is improved with a two-story dwelling of masonry construction containing 2,052 square feet of living area. The dwelling is seven years old. Features of the home include a full, unfinished basement and central air conditioning. The improvement assessment is the subject of this appeal.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story masonry or frame and masonry dwellings that range in age from 16 to 62 years old. Photographic evidence submitted by the appellant indicates that the comparable numbered three is a three-story masonry multi-family building. One of the appellant's comparables is located on the same block as the subject; another is located four blocks away; and the remaining one is said to be 24 blocks from the subject. The comparable dwellings range in size from 2,166 to 2,265 square feet of living area. Each dwelling has central air conditioning and a garage, and two have unfinished basements, either full or partial. The comparables have improvement assessments ranging from \$15.23 to \$16.52 per square foot of living area. The subject's improvement assessment is \$18.27 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 final assessment was disclosed. The board of review presented descriptions and assessment information on three comparable properties consisting of two-story frame dwellings that are either 10 or 11 years old. The comparables all have the same neighborhood code as the subject. The dwellings contain either 2,144 or 2,176 square feet of living area. Each comparable has a full, unfinished basement, central air conditioning, a fireplace, and a garage. These properties have improvement assessments ranging from \$23.12 to \$23.35 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.

Both parties presented assessment data on a total of six equity comparables. Two of the appellant's comparables were much older than the subject, and one differed in location. In addition, the photograph of the appellant's comparable numbered three did not match its description. Consequently, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the comparables submitted by the board of review, despite differences in exterior construction, were most similar to the subject in size, style, age, and foundation. 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 \$23.12 to \$23.35 per square foot of living area. The subject's improvement assessment of \$18.27 per square foot of living area falls 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: April 23, 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.