



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

APPELLANT: Christopher Mikucki  
DOCKET NO.: 06-31005.001-R-1  
PARCEL NO.: 14-33-420-006-0000

The parties of record before the Property Tax Appeal Board are Christopher Mikucki, the appellant, by attorney Terrence Kennedy Jr., of Law Offices of Terrence Kennedy Jr. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$ 20,666  
**IMPR.:** \$ 79,103  
**TOTAL:** \$ 99,769

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 2,253 square feet of living area. The dwelling is 133 years old. Features include a full, unfinished basement and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on six comparable properties with the same classification code as the subject and are located between .11 and .34 miles from the subject. The comparables were frame, masonry or frame and masonry dwellings that are either 118 or 124 years old. The comparable dwellings range in size from 1,634 to 2,548 square feet of living area. Five comparables have full or partial basements, one of which is finished, five have central air conditioning, four have one or two fireplaces and five have one or two-car garages. The comparables have improvement assessments ranging from \$30.87 to \$38.38 per square foot of living area. The subject's improvement assessment is \$46.31 per square foot of living area. These same comparables sold for prices ranging from \$600,000 to \$1,100,000 and the transactions occurred from July 1999 to January 2007. The subject sold in May 2004 for

\$1,250,000. 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 four comparable properties consisting of two-story masonry dwellings that range in age from two to 128 years old. The dwellings range in size from 2,304 to 3,854 square feet of living area. The comparables have full basements, two of which are finished, central air conditioning and a garage. Three comparables have a fireplace. Based on their permanent parcel index numbers, these comparables are located in a different section than the subject. However, they have the same neighborhood code as the subject. These properties have improvement assessments ranging from \$47.56 to \$58.96 per square foot of living area. These same comparables sold for prices ranging from \$1,525,000 to \$2,025,000 and the transactions occurred from March 2005 to June 2006. 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 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 the board of review's comparables differed from the subject in exterior construction, three were substantially larger than the subject and one was substantially newer than the subject. The appellant's comparables one, five and six also differed from the subject in exterior construction. As a result, these comparables received reduced weight in the Board's analysis. The appellant's comparables two through four were similar to the subject in exterior construction and size. They were also similar to the subject in location, design 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 ranging from \$30.87 to \$38.38 per square foot of living area. The subject's improvement assessment of \$46.31 per square foot of living area is above 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 not equitable and a reduction in the subject's assessment 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

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.