



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

APPELLANT: Mark Gajos  
DOCKET NO.: 07-20496.001-R-1  
PARCEL NO.: 11-30-303-025-0000

The parties of record before the Property Tax Appeal Board are Mark Gajos, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC of 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:     \$ 7,812  
IMPR.:    \$ 62,043  
TOTAL:    \$ 69,855**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story six-unit multi-family dwelling of masonry construction containing 6,263 square feet of living area. The dwelling is 43 years old and was constructed on a concrete slab foundation. Features of the home include a detached two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process and overvaluation. With respect to the inequity contention, the appellant submitted information on four comparable properties described as multi-family masonry dwellings that range in age from 35 to 81 years old. The comparable dwellings range in size from 7,056 to 8,418 square feet of living area. Features include three with full basements, one of which is finished, and three with detached garages. The comparables have improvement assessments ranging from \$7.10 to \$8.56 per square foot of living area. The subject's improvement assessment is \$9.91 per square foot of living area.

The appellant also submitted the subject's vacancy affidavit to demonstrate it was 30% vacant and required an assessment reduction on this basis. 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 three-story multi-family masonry dwellings that range in age from 18 to 55 years old. The dwellings range in size from 4,875 to 5,325 square feet of living area. Features include two with full basements, one of which is finished, one with central air conditioning, one with a fireplace and two with garages. These properties have improvement assessments ranging from \$9.74 to \$11.67 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 one of the bases 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 Board finds the appellant's comparable four and the board of review's comparable two were most similar to the subject in both age and size. They were also similar to the subject in other features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$8.50 and \$10.93 per square foot of living area. The subject's improvement assessment of \$9.91 per square foot of living area is supported 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.

The appellant also argued the subject's assessment was incorrect due to vacancy. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has not met this burden.

In support of this contention, the appellant submitted the subject's vacancy affidavit to demonstrate the property had a vacancy rate of 30%. The Board finds the appellant submitted no evidence that would suggest the subject's assessment is not reflective of its fair market value. Moreover, the appellant submitted no statutory authority or case law that provides for

property suffering from high vacancy to have its assessment reduced. Thus, the Board finds the appellant's evidence is insufficient to support a reduction.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence or overvalued by a preponderance of the evidence and a reduction 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 M. Louie*

Member

*Shawn P. 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: March 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.