FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Erwin Obartuch
DOCKET NO.: 07-21457.001-R-1
PARCEL NO.: 09-35-327-013-0000

The parties of record before the Property Tax Appeal Board are Erwin Obartuch, the appellant; 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:	$ 12,503
IMPR.:	$ 40,836
TOTAL:	$ 53,339

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story masonry dwelling containing 1,444 square feet of living area that is 55 years old. Amenities include a partial unfinished basement, a fireplace and a 440 square foot two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. In support of this claim, the appellant submitted property information sheets and an assessment analysis of three suggested comparables. The comparables are located two blocks from the subject. The comparables consist of one or one and one-half story masonry dwellings that are from 54 to 56 years old. One comparable has a partial finished basement and two comparables have crawl space foundations. The comparables have one or two fireplaces and 220 or 440 square foot garages. Comparable 1 has central air conditioning. The dwellings range in size from 1,662 to 1,778 square feet of living area and have improvement assessments ranging from $33,394 to $44,396 or from $19.86 to $25.83 per square foot of living area. The subject property has an improvement assessment of $40,836 or $28.28 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 of $53,339 was disclosed. In support of the subject's assessment, the board of review submitted photographs, property characteristic sheets and a grid analysis detailing four suggested comparables. The comparables are located in the subject's assessment neighborhood code as defined by the local assessor. The comparables consist of one-story masonry dwellings that are 44 to 52 years old. The comparables have full unfinished basements and 1 or 1.5 car garages. Two comparables have central air conditioning and a fireplace. The dwellings range in size from 1,339 to 1,493 square feet of living area and have improvement assessments ranging from $44,458 to $48,024 or from $31.64 to $33.97 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 no reduction in the subject's assessment is warranted.

The appellant's appeal was based on unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). 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 has not overcome this burden.

The parties submitted seven suggested assessment comparables for the Board's consideration. The Board placed diminished weight on comparables 2 and 3 submitted by the appellant due to their crawls space foundations, dissimilar to the subject's partial unfinished basement. The Board also gave less weight to comparable 2 submitted by the board of review dues to its newer age when compared to the subject. The Property Tax Appeal Board finds the remaining four comparables submitted by both parties are more similar to the subject in location, design, size, age and amenities. These comparables have improvement assessments ranging from $33,394 to $48,024 or from $19.86 to $33.97 per square foot of living area. The subject property has an improvement assessment of $40,836 or $28.28 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of 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

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: September 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.