



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

APPELLANT: James J. Bialek
DOCKET NO.: 07-21510.001-R-1
PARCEL NO.: 19-29-415-029-0000

The parties of record before the Property Tax Appeal Board are James J. Bialek, the appellant, by attorney John P. Fitzgerald of the Law Offices of John P. Fitzgerald, Ltd., Chicago, Illinois; 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: \$9,824
IMPR.: \$18,483
TOTAL: \$28,307**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one and part two-story building containing 2,454 square feet of building area. The building is approximately 10 years old with features that include central air conditioning and a slab foundation. The property is located in Burbank, Stickney Township, Cook County.

The appellant submitted a brief contending the subject property has been misclassified as a class 5-17 commercial building under the Cook County Real Property Assessment Classification Ordinance and assessed at 38% of market value. In the brief, the appellant described the subject improvement as a one and part two-story, mixed use building with one commercial unit and two residential apartments. The appellant stated the subject building has approximately 2,250 square feet of building area and a parcel with 7,223 square feet of land area. In support of the use, the appellant submitted an affidavit asserting the subject is a mixed-use building containing 1 commercial unit and two apartments. The appellant argued that the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance") provides a property, "improved with a building put

to a commercial and residential use, six or less units where the building measures less than 20,000 square feet of above grade" is to be classified as a class 2 property and assessed at 16%. The subject's total assessment of \$67,230 reflects a market value of \$176,921 when applying the 38% level of assessments for class 5A commercial property under the Ordinance. The appellant argued the 16% level of assessment should be applied to this estimate of market value reducing the subject's assessment to \$28,307.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the value of the subject property is not accurately reflected in its assessed valuation due to an incorrect classification under the Ordinance. The Board finds the best evidence with respect to the actual use and the correct classification of the subject property was provided by the appellant. The Board finds the appellant provided evidence that the subject property is a mixed-use commercial and residential property of two to six units with less than 20,000 square feet of above grade space. The Board finds the subject should be classified as a class 2 property under the Ordinance, which provides for a 16% level of assessment for such property. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a)). Based on this record the Property Tax Appeal Board finds a reduction in the assessment of the subject property is 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.

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.