



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

APPELLANT: Robert Kazuk  
DOCKET NO.: 07-22027.001-R-1  
PARCEL NO.: 09-26-107-015-0000

The parties of record before the Property Tax Appeal Board are Robert Kazuk, the appellant, by attorney Julie Realmuto of McCarthy Duffy 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: \$ 10,456  
IMPR.: \$ 50,766  
TOTAL: \$ 61,222**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of masonry construction containing 1,931 square feet of living area. The dwelling is 38 years old. Features of the home include a full, finished basement, central air conditioning, a fireplace, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on seven comparable properties. On the grid analysis, four of the seven are described as one or one and one-half story masonry or frame and masonry dwellings that range in age from 50 to 64 years old. Each of the four comparables listed on the grid analysis has a basement, central air conditioning, and a fireplace, but the appellant did not include any information concerning garages for these comparables. Three comparables had no detailed description provided other than classification and neighborhood codes, size, and improvement assessment. The seven comparable dwellings range in size from 2,065 to 2,411 square feet of living area. These properties have improvement assessments ranging from \$20.54 to \$21.61 per square foot of living area. The subject's improvement assessment is \$26.29 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" without any equity evidence in support of its assessed valuation of the subject property. The board of review submitted the subject's October 2005 sale price of \$610,000 but did not address the appellant's equity evidence.

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.

In this appeal, the Property Tax Appeal Board finds that none of the comparables submitted by the appellant were truly similar to the subject property. The appellant's comparables numbered five, six, and seven received little weight in the Board's analysis, because the appellant did not provide enough information to indicate whether they were actually comparable to the subject property. The appellant's comparables numbered one through four were significantly older than the subject property. Moreover, comparables one, two, and four were from 19% to 25% larger in size than the subject property; comparables two and three differed in exterior construction; and comparable three also differed in style. As a result, the Board finds that there was no showing that the appellant's comparables had similar fair cash values as the subject, especially in light of the differences among the properties. The Board finds that the appellant failed to show that the subject property was being disproportionately assessed in relation to these properties. The board of review submitted information disclosing the subject sold in October 2005 for a price of \$610,000. The subject's assessment reflects a market value of approximately \$607,500 using the 2007 three-year median level of assessments for class 2 property of 10.04% as determined by the Illinois Department of Revenue. The market value reflected by the assessment is less than the subject's sale price. The Board finds that, based on this limited evidence, the subject property's assessment is justified, 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: 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.