



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

APPELLANT: Mark Kosevich
DOCKET NO.: 07-23010.001-R-1
PARCEL NO.: 18-06-318-017-0000

The parties of record before the Property Tax Appeal Board are Mark Kosevich, the appellant, by attorney Joseph G. Kuser of Storino, Ramello & Durkin, Rosemont, Illinois; 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: \$ 8,384
IMPR.: \$ 36,398
TOTAL: \$ 44,782

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of masonry construction that contains 1,671 square feet of living area. The dwelling is 51 years old with features that include a partial unfinished basement and a 1.5-car attached garage. The property is located in Western Springs, Lyons Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on three comparable properties. The comparables were improved with one-story dwellings of frame or masonry exterior construction that range in size from 2,315 to

2,762 square feet of living area. The dwellings range in age from 53 to 64 years old. One comparable has a partial unfinished basement, two comparables have central air conditioning, one comparable has two fireplaces and each comparable has either a 1.5-car or a 2-car attached garage. These properties have improvement assessments that range from \$36,280 to \$43,111 or from \$14.51 to \$16.49 per square foot of living area. The appellant contends the average per square foot improvement assessment for the comparables is \$15.53 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$15.53 per square foot resulting in a revised improvement assessment of \$25,952.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$44,782 was disclosed. The subject has an improvement assessment of \$36,398 or \$21.78 per square foot of living area.

To demonstrate the subject was equitably assessed the board of review presented descriptions and assessment information on four comparables. The comparables were improved with one-story single family dwellings of masonry construction that range in size from 1,552 to 1,727 square feet of living area. The properties have the same classification and neighborhood codes as the subject property. The dwellings range in age from 45 to 51 years old. Each comparable has a full or partial unfinished basement, one comparable has a fireplace and each comparable has a one-car or a two-car garage. These comparables have improvement assessments ranging from \$35,896 to \$38,935 or from \$21.98 to \$24.83 per square foot of living area. Based on this evidence, the board of review requested confirmation of the 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 the appeal. The Board further finds the evidence in the record does not support a reduction to the subject's improvement assessment.

The appellant contends assessment inequity 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 assessments 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 a reduction is not warranted.

The parties to the appeal submitted assessment information on seven comparable properties to support their respective positions. The Board finds those comparables most similar to the subject were submitted by the board of review. These comparables were one-story dwellings of masonry construction similar to the subject in age and features. These dwellings ranged in size from 1,552 to 1,727 square feet of living area. These comparables have improvement assessments ranging from \$35,896 to \$38,935 or from \$21.98 to \$24.83 per square foot of living area. The subject has an improvement assessment of \$36,398 or \$21.78 per square foot of living area, which is below the range established by the best comparables in the record on a per square foot basis. Little weight was given the appellant's comparables due to the fact that two had different exterior construction than the subject, two comparables had no basements, one was significantly older than the subject and the dwellings were all significantly larger than the subject dwelling.

For these reasons the Board finds the assessment of the subject property 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

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: December 23, 2009

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.