



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

APPELLANT: Heather & Dennis Kracik
DOCKET NO.: 07-24973.001-R-1
PARCEL NO.: 14-19-313-021-0000

The parties of record before the Property Tax Appeal Board are Heather and Dennis Kracik, the appellants, by attorney David C. Dunkin of Arnstein & Lehr in 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: \$12,241
IMPR.: \$80,259
TOTAL: \$92,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of masonry construction containing 2,098 square feet of living area. The dwelling is described as being 7 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car detached garage. The subject property is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance. The subject has a 3,100 square foot site and is located in Chicago, Lakeview Township, Cook County.

The appellants contend unequal treatment in the assessment process with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on four comparable properties described as two-story single family dwellings of frame or masonry construction that range in size from 2,046 to 2,540 square feet of living area. The comparable dwellings range in age two to thirteen years old. Each comparable has a full basement with three having recreation rooms, central air conditioning and a two-car detached garage. Two comparables have a fireplace. The comparables also have the same classification code and neighborhood code as the subject property. The comparables have improvement assessments ranging from \$72,062 to \$91,327 or from \$32.54 to \$36.83 per square foot of living area. Based on this

evidence, the appellants requested the subject's improvement assessment be reduced to \$72,276 or \$34.45 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$92,500 was disclosed.¹ The subject has an improvement assessment of \$80,259 or \$38.26 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties improved with two-story single family dwellings of masonry construction that range in size from 2,184 to 2,384 square feet of living area. The dwellings range in age from three to nine years old. Three comparables have full basements with two having recreation rooms. Each comparable has central air conditioning and one or two fireplaces. Three comparables have two-car garages with one being attached. The comparables also have the same classification code and neighborhood code as the subject property. These properties have improvement assessments ranging from \$81,446 to \$87,639 or from \$35.10 to \$39.17 per square foot of living area. The board of review also provided information disclosing the subject property was purchased in November 2004 for a price of \$925,000 and comparable #4 was purchased in March 2005 for a price of \$952,000. 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 appellants contend 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 appellants have not met this burden.

The Board finds comparable #4 submitted by the appellants and comparables #2 through #4 submitted by the board of review were most similar to the subject in size, age and exterior masonry construction. These four comparables were also relatively similar to the subject in features. These comparables had improvement assessments that ranged from \$36.76 to \$39.17 per square foot of living area. The subject's improvement assessment of \$38.26 per square foot of living area is within the range established by the most similar comparables. Additionally, the record disclosed the subject property was purchased in November

¹ The subject's assessment reflects a market value of \$921,315 when using the 2007 three year average median level of assessments for class 2 property of 10.04% as determined by the Illinois Department of Revenue.

2004 for a price of \$925,000, demonstrating the subject's assessment is reflective of the property's market value.

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 exists on the basis of the evidence in this record.

In conclusion the Board finds the subject's improvement assessment is equitable 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

J. R.

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, 2012

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.