



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

APPELLANT: Mark Balek  
DOCKET NO.: 07-25040.001-R-1  
PARCEL NO.: 03-20-213-015-0000

The parties of record before the Property Tax Appeal Board are Mark Balek, the appellant, by attorney Thomas M. Battista of Law Offices of Thomas M. Battista 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: \$22,000  
IMPR.: \$22,560  
TOTAL: \$44,560**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story<sup>1</sup> dwelling of frame and masonry construction containing 1,880 square feet of living area. The dwelling is 46 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a one-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as frame or masonry dwellings

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<sup>1</sup> The subject property is described in the brief submitted by the appellant's attorney as "one story, single family residence". The appellant has also described the subject as a "2-04" class property on the equity analysis grid attached to the appeal petition. A class 2-04 property under the Cook County Real Estate Classification Ordinance is described as "One Story Residence, any age, 1,801 square feet and over". The copy of the board of review's final assessment notice to the appellant also classifies the property as 2-04. Photographic evidence submitted by both the appellant and the Cook County Board of Review tends to support the subject's description as a one-story residence. However, the subject property is described in the board of review's equity analysis grid as a 1.5-story residence. The printout of the assessor's property classification card identifies the subject as a class 2-04 property but lists 1.5 - 1.9 story as the residence type. The assessment card also indicates the subject has a full attic with living area. The Property Tax Appeal Board has determined that the evidence in the record supports the subject as being one-story and will base its analysis on that finding.

that range in age from 37 to 63 years old. The comparable dwellings range in size from 2,105 to 2,328 square feet of living area. All of the appellant's comparable properties are classified under the Cook County Real Estate Classification Ordinance as class 2-04 properties, the same as the subject. The appellant did not include any data concerning garages, basements, design or style type, or central air conditioning for the comparables. The comparables have improvement assessments ranging from \$21,100 to \$23,516 or from \$9.97 to \$10.10 per square foot of living area. The subject's improvement assessment is \$22,560 or \$12.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment based upon the average assessment of the comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of 1 or 1.5-story frame or frame and masonry dwellings that range in age from 43 to 47 years old. The dwellings range in size from 1,924 to 2,154 square feet of living area. Features include full or partial basements and 2 to 2.5-car garages. Two of the comparables have central air conditioning and three have a fireplace. The board of review comparable properties have improvement assessments ranging from \$24,822 to \$37,745 or from \$12.50 to \$17.52 per square foot of living area. The subject's improvement assessment is \$22,560 or \$12.00 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 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.

The parties to the appeal submitted a total of seven comparables for the Board's consideration. Four of the suggested comparables (board of review comparables numbers 2, 3, and 4 and appellant's comparable number 3) are 1.5-story dwellings. The Property Tax Appeal Board gave these properties diminished weight in the Board's analysis due to their dissimilarity to the subject in design and style. The Board finds the best comparable of the three properties identified as one-story residences is board of review comparable number 1. This comparable is a one-story residence of 1,985 square feet of living area and is just one

year older than the subject. It differs from the subject in that it has a full basement with some recreation room finish while the subject has a partial unfinished basement. The comparable also has a two car garage. The subject is superior to this comparable in that the subject has central air conditioning and a fireplace, while the comparable property has neither. The comparables' improvement assessment is \$12.50 per square foot of living area compared to the subject's assessment of \$12.00 per square foot. The Board gave diminished weight to the one-story comparables suggested by the appellant. The appellant failed to provide information concerning the comparables' basement area, possible basement finish, central air conditioning and garage data. Based upon this lack of descriptive information concerning the physical characteristics of the comparables, the Property Tax Appeal Board finds the appellant failed to submit sufficient evidence to challenge the correctness of the assessment. The Board further finds that the appellant has not proved with clear and convincing evidence that the subject's improvement assessment is not equitable.

The Board finds that after considering adjustments and the differences in this comparable when compared to the subject, that the subject's current assessment is supported by the comparables in the record. Therefore, the Property Tax Appeal Board finds 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

*Frank J. Huff*

Member

*Mario M. Louie*

Member

*J.R.*

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 24, 2013

*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.