



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

APPELLANT: Thomas Zvonarits
DOCKET NO.: 07-25301.001-R-1
PARCEL NO.: 13-01-218-027-0000

The parties of record before the Property Tax Appeal Board are Thomas Zvonarits, the appellant, by attorney Lisa A. Marino of Marino & Assoc., PC 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: \$9,074
IMPR.: \$39,702
TOTAL: \$48,776**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story multi-family dwelling of masonry construction containing four units and 3,900 square feet of living area. The dwelling is 46 years old. Features of the building include a full unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as multi-unit masonry dwellings that are 78 or 79 years old. The comparable dwellings range in size from 6,039 to 6,489 square feet of living area. Features include full basements and 2 to 3-car garages. One comparable has a finished recreation room in the basement. The comparables have improvement assessments ranging from \$50,926 to \$55,118 or from \$7.85 to \$8.89 per square foot of living area. The subject's improvement assessment is \$39,702 or \$10.18 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" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story masonry dwellings that range in age from 37 to 52 years old. The

dwellings range in size from 3,432 to 3,818 square feet of living area. Features include full basements. Two of comparables have recreation room finish in the basement and the other two have finished apartment living area in their basements. Two of the comparables have central air conditioning and two have two-car garages. These properties have improvement assessments ranging from \$49,123 to \$53,641 or from \$14.03 to \$14.31 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 submitted a total of seven comparables to support their respective positions before the Property tax appeal board. The Board finds the comparables submitted by the board of review were most similar to the subject in size, style and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$14.03 to \$14.31 per square foot of living area. The subject's improvement assessment of \$10.18 per square foot of living area is below the range established by the most similar comparables. The Board gave diminished weight to all three comparables submitted by the appellant as they were 32 and 33 years older than the subject and were significantly larger than the subject in square foot living area. The Board found the appellant's suggested comparables were too dissimilar to the subject in those key elements for purposes of an equity analysis. After considering the best evidence in the record, 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.

Donald R. Cuit

Chairman

[Signature]

Member

[Signature]

Member

[Signature]

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.