



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

APPELLANT: Tadeusz Gaj
DOCKET NO.: 07-25305.001-R-1
PARCEL NO.: 13-26-122-055-0000

The parties of record before the Property Tax Appeal Board are Tadeusz Gaj, the appellant(s), 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: \$8,544
IMPR.: \$15,464
TOTAL: \$24,008

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4,747 square foot parcel of land improved with two buildings. Improvement #1 is a 108-year old, two-story, frame, multi-family dwelling containing 2,172 square feet of living area, and two baths. Improvement #2 is a 112 year old, two-story, frame, multi-family dwelling containing 1,566 square feet of living area, and one bath. The appellant argued, via counsel, unequal treatment in the assessment process of the improvement as the basis of the appeal.

In support of the equity argument pertaining to improvement #1, the appellant submitted descriptions and assessment information on a total of three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, frame, multi-family dwellings with two or three baths, and a full finished basement for one property. The properties are 82 to 108 years old with 3,528 to 4,045 square feet of living area and have improvement assessments from \$9.91 to \$10.85 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 improvement #1 assessment of \$15,464 or \$7.11 per square foot of living area and improvement #2 of \$10,309 or \$6.58 per square foot of living area were disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on suggested comparables for each improvement. For improvement #1, the board of review submitted a grid listing three properties suggested as comparable and located within the subject's neighborhood. The properties consist of two-story, masonry, or frame and masonry, multi-family dwellings with two or three baths and two full basements, one finished with an apartment. The properties range: in age from 92 to 105 years; in size from 2,250 to 2,606 square feet of living area; and in improvement assessments from \$14.13 to \$14.49 per square foot of living area.

For improvement #2, the board of review submitted property characteristic printouts for three properties suggested as comparable and located within the subject's neighborhood. The properties consist of one to two-story, frame, multi-family dwellings with one bath, and for one property a full basement finished with a rec room. The properties range: in age from 94 to 118 years; in size from 1,802 to 1,994 square feet of living area; and in improvement assessments from \$16.25 to \$17.54 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 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 PTAB finds the appellant has not met this burden.

As to improvement #1, the parties submitted a total of six properties suggested as comparable to the subject. The PTAB finds the board of review's comparables most similar to the subject in design, size, construction, and age. These properties are masonry or frame and masonry, two-story, multi-family dwellings located within the subject's neighborhood. The properties range: in age from 92 to 105 years; in size from 2,250 to 2,606 square feet of living area; and in improvement assessments from \$14.13 to \$14.49 per square foot of living area. In comparison, the subject's improvement assessment of \$7.11 per square foot of living area is below the range of these comparables. After considering adjustments and the differences in both parties' comparables when

compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in improvement #1's assessment is not warranted.

As to improvement #2, the board submitted a total of three properties suggested as comparable to the subject. The appellant did not submit comparables for improvement #2. The PTAB finds the board of review's comparables are the most similar to the subject in design, size, construction, and age. These properties are frame, two-story, multi-family dwellings located within the subject's neighborhood. The properties range: in age from 94 to 118 years; in size from 1,802 to 1,949 square feet of living area; and in improvement assessments from \$16.25 to \$17.54 per square foot of living area. In comparison, the subject's improvement assessment of \$6.58 per square foot of living area is below the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in Improvement #2'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.



Chairman



Member



Member



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: June 22, 2012



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.