FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Czeslaw Kulas
DOCKET NO.: 07-25537.001-R-1
PARCEL NO.: 04-04-203-017-0000

The parties of record before the Property Tax Appeal Board are Czeslaw Kulas, the appellant(s), by attorney Thomas M. Battista, of Rock, Fusco & Associates, LLC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***a reduction*** 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:	$ 16,456
IMPR.:	$ 60,544
TOTAL:	$ 77,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-year-old, one-story, single-family dwelling of masonry construction containing 3,063 square feet of living area and located in Northfield Township, Cook County. Features of the residence include two and one-half bathrooms, a full-finished basement, central air-conditioning, a fireplace and a three-car attached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of one-story, single-family dwellings of masonry or frame and masonry construction located within the subject's neighborhood. The improvements range in size from 2,603 to 3,067 square feet of living area and range in age from 38 to 54 years old. The comparables contain one and

one-half, two or two and one-half bathrooms, one or two fireplaces and a multi-car attached garage. No other descriptive information was provided. The improvement assessments range from $15.77 to $19.59 per square foot of living area. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $88,482. The subject's improvement assessment is $72,026 or $23.51 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with one-story or one and one-half story, ten-year-old, single-family dwellings of stucco or masonry construction that range in size from 2,888 to 3,278 square feet of living area. The comparables contain two and one-half or three and one-half bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a two-car attached garage. The improvement assessments range from $17.48 to $22.73 per square foot of living area. Based on the evidence presented, 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's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). 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 warranted.
The Board finds the board of review's comparables to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, design and exterior construction and have improvement assessments ranging from $17.48 to $22.73 per square foot of living area. The subject's per square foot improvement assessment of $23.51 falls above the range established by these properties. The Board finds the appellant's comparables less similar to the subject in age and/or improvement size and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record and a reduction in the subject's improvement assessment 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.

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: October 22, 2010

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.