



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

APPELLANT: Dane Drobny  
DOCKET NO.: 07-26314.001-R-1  
PARCEL NO.: 04-01-412-061-0000

The parties of record before the Property Tax Appeal Board are Dane Drobny, the appellant(s), by attorney Jerrold H. Mayster, of Mayster & Chaimson Ltd 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:** \$24,768  
**IMPR.:** \$143,100  
**TOTAL:** \$167,868

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 14,400 square foot parcel of land improved with a seven-year old, two-story, frame and masonry, single-family dwelling containing 3,816 square feet of living area, three and one-half baths, air conditioning, two fireplaces, and a full, finished basement. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant, via counsel, submitted descriptions and assessment information on a total of three properties suggested as comparable and located within one blocks of the subject. The properties are described as two-story, frame or frame and masonry, single-family dwellings with between three and one-half and four and one-half baths, one to three fireplaces, air conditioning, and a partial or full basement with two finished. The properties range: in age from seven to 24 years; in size from 3,927 to 4,289 square feet of living area; and in improvement assessments from \$30.61 to \$37.75 per square foot of living area. The appellant also submitted black and white

photographs and a copy of the Sidwell maps for the subject and the suggested comparables. 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 assessment of \$151,113 or \$29.60 per square foot of living area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable and located within three blocks of the subject. The properties are described as two-story, frame and masonry or stucco, single-family dwellings with between four and one-half and five and two-half baths, two or five fireplaces, air conditioning, and a partial or full, finished basement. The properties range: in age from two to seven years; in size from 3,860 to 4,249 square feet of living area; and in improvement assessment from \$38.51 to \$55.39 per square foot of living area. Suggested comparable #1 has a condition of deluxe as assigned by the county. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the properties are all located close to the subject and are similar in characteristics to the subject. In addition, the attorney asserted that the subject's area has many new properties.

The board of review's representative, Lena Henderson, argued the board of review's comparables are similar to the subject in characteristics and location with an emphasis on suggested comparable #1.

In rebuttal, the appellant's attorney argued that when looking at the photographs of the board of review's suggested comparables, comparables #2, #3 and #4 are not two-story properties, but split-level or ranch style dwellings. In addition, he argued that suggested comparable #1 has more amenities and a deluxe condition when compared to the subject.

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 met this burden.

The parties submitted a total of seven properties suggested as comparable to the subject. The PTAB finds the appellant's comparables most similar to the subject in size, design, age, and

location. Due to their similarities to the subject, these comparables received the most weight in the PTAB's analysis. The properties are masonry and frame or frame, two-story, single-family dwellings located within one block of the subject. The properties range: in age from seven to 24 years; in size from 3,927 to 4,289 square feet of living area; and in improvement assessments from \$30.61 to \$37.75 per square foot of living area. In comparison, the subject's improvement assessment of \$39.60 per square foot of living area is above the range of these comparables. The remaining comparables were given less weight due to disparities in location, design and/or condition. 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 not supported and a reduction in the subject's 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn R. Lerbis*

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: April 22, 2011

*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.