



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

APPELLANT: Thomas Swoboda
DOCKET NO.: 07-26870.001-R-1
PARCEL NO.: 09-22-120-052-0000

The parties of record before the Property Tax Appeal Board are Thomas Swoboda, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$13,277
IMPR.: \$75,992
TOTAL: \$89,269

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 10,373 square feet of land, which is improved with a seven year old, two-story, frame and masonry, single-family dwelling containing 3,510 square feet of living area. The dwelling's amenities include four and one-half baths, a full basement with a formal recreation room, air conditioning, two fireplaces, and a two-car garage. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on twelve properties suggested as comparable to the subject. These properties are described as two-story, masonry or frame and masonry, single-family dwellings that range in age from 3 to 38 years old, and in size from 3,276 to 3,783 square feet of living area. The suggested comparables have from two and one-half to three and one-half baths, and either a full unfinished basement, a full basement with a formal recreation room, or a partial basement with a formal recreation room. Additionally, nine of the dwellings have a fireplace, ranging from one to two fireplaces, and all of the suggested comparables have air conditioning and a garage, ranging from a one and one-half-car to a two and one-half-car garage. These suggested comparables have

improvement assessments ranging from \$16.75 to \$22.24 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$95,674 was disclosed. In support of the subject's assessment, the board of review presented descriptive and assessment information on four properties suggested as comparable to the subject. These properties are described as two-story, frame and masonry, single-family dwellings that range in age from 23 to 51 years old, and in size from 1,475 to 2,059 square feet of living area. The suggested comparables have either two or two and one-half baths, and either a full unfinished basement, or a partial basement with a formal recreation room. Additionally, three of the dwellings have air conditioning, and all of the properties have a fireplace, ranging from one to two fireplaces, and a two-car garage. Also, the subject is given a "deluxe" condition by the board of review, while the comparables are all designated "average" with no further explanation. These suggested comparables have improvement assessments ranging from \$23.91 to \$25.83 per square foot of living area. The subject's improvement assessment is \$23.47 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant, represented by Scott E. Longstreet of Park & Longstreet, P.C., re-affirmed the evidence previously submitted.

The board of review analyst, Roland Lara, Cook County Board of Review Analyst, then offered a map of the subject and the location of all of the comparables submitted by both parties. This map was taken into evidence without object from the appellant, and marked as "Exhibit BOR-A." Mr. Lara testified that the assessor determines whether a property has a "deluxe" condition, and that the factors considered are the exterior construction (such as the quality of tuck pointing, type of brick, etc.) and the types of finishes inside the improvement. Mr. Lara testified that he was unaware of how the assessor determines whether the interior finishes of an improvement are "deluxe" or "average," but that he did know how the assessor made the distinction in regards to an improvement's exterior. Mr. Lara then re-affirmed the evidence previously submitted.

In rebuttal, Mr. Longstreet argued that whether a property was "average" or "deluxe" is a subjective determination that should not be considered by the Property Tax Appeal Board (the "Board"). Mr. Longstreet further argued that the employee from the assessor's office who classified the subject as "deluxe" did not testify.

After reviewing the record, hearing the testimony, and considering the evidence, the 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 this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing Du Page Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment date, the Board finds that the appellant has met this burden.

The Board finds that Comparables #2, #9, and #11 submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, 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 \$18.34 to \$22.07 per square foot of living area. The subject's improvement assessment of \$23.47 per square foot of living area is within the range established by the most similar comparables. The Board gave no weight to the board of review's evidence classifying the subject as "deluxe" and the board of review comparables as "average." Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is not equitable, 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: September 21, 2012

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.