



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

APPELLANT: Boguslaw Radwanski
DOCKET NO.: 07-29042.001-R-1
PARCEL NO.: 17-07-211-023-0000

The parties of record before the Property Tax Appeal Board are Boguslaw Radwanski, the appellant, by attorney Adam E. Bossov, of Law Offices of Adam E. Bossov, P.C. 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: \$ 9,681
IMPR.: \$ 40,989
TOTAL: \$ 50,670

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,575 square foot parcel of land improved with two improvements. Improvement #1 is a 115-year old, three-story, masonry, mixed-use building containing 2,592 square feet of living area. It contains three residential units and one commercial unit. Improvement #2 is a 118-year old, two-story, frame, multi-family dwelling with two residential units containing 1,302 square feet of living area. Amenities include two bedrooms, two full baths and a full, unfinished basement. The appellant argued unequal treatment in the assessment process as the basis of the appeal for Improvement #2 only. The appellant is not contesting the improvement assessment for Improvement #1.

In support of the equity argument for Improvement #2, the appellant submitted descriptive data, assessment information and black and white photographs on a total of eleven properties suggested as comparable and located within one and one-half miles of the subject. The properties are described as two or three-story, frame, masonry or frame and masonry, multi-family

dwellings. Amenities include two to four full baths, one and one half to three-car garage area for seven properties, and a basement for eight properties. The properties range: in age from 90 to 128 years; in size from 2,352 to 4,020 square feet of living area; and in improvement assessment from \$12.33 to \$15.45 per square foot of living area. No suggested comparables were submitted for Improvement #1. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment for Improvement #2 only.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment for Improvement #1 of \$22,428 or \$8.65 per square foot of living area was disclosed. Additionally, the subject's improvement assessment for Improvement #2 of \$24,997 or \$19.20 per square foot of living area was disclosed.

In support of the subject's assessment for Improvement #1, the board of review presented descriptive data and assessment information for four properties suggested as comparable. The properties are described as two-story, masonry, multi-family dwellings located in the subject's neighborhood. They range: in age from 98 to 128 years; in improvement size from 1,932 to 2,388 square feet of living area; and in improvement assessment from \$15.49 to \$18.44 per square foot of living area. For Improvement #2, the board of review presented its grid sheet and the property characteristic printout for one property suggested as comparable and located in the subject's neighborhood. The property is described as two-story, masonry, multi-family dwelling containing two apartment units. Amenities include two full baths, three bedrooms, central air conditioning, and two fireplaces. The suggested comparable is 121 years old, contains 1,344 square feet of living area, and has an improvement assessment of \$26.37 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant confirmed that the subject property had two improvements on one parcel and that only the improvement assessment for Improvement #2 was being contested. He also indicated that the board of review only submitted one suggested comparable supporting the subject's assessment while he submitted eleven suggested comparables. The appellant also attached a 2008 decision from the Cook County Assessor that reduced the subject parcel's total assessment to \$50,670 based on an analysis of comparable properties.

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).

As to Improvement #1, the appellant did not submit any suggested comparables as he was not contesting its improvement assessment, therefore, a reduction on Improvement #1's improvement assessment is not warranted.

As to Improvement #2, the parties submitted a total of eleven properties suggested as comparable to the subject. The Board finds the appellant's comparables #8 and #9 as well as the board of review's comparable #1 to be most similar to the subject in design, size, exterior construction, and/or amenities. These properties are two-story, masonry, multi-family dwellings located within the subject's neighborhood. The properties range: in age from 116 to 121 years; in size from 1,344 to 2,402 square feet of living area; and in improvement assessment from \$14.29 to \$26.37 per square foot of living area. In comparison, the subject's improvement assessment for Improvement #2 of \$19.20 per square foot of living area is within the range of these comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment for Improvement #2 is supported and a reduction in the improvement assessment is not warranted.

However, the Board finds the appellant also included evidence of the 2008 assessment for the subject property. This year is within the 2007 triennial assessment cycle that is the subject of this appeal. The Board finds that "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979). Therefore, the Board finds that based upon the county assessor's 2008 assessment reduction, it is appropriate to reduce the appellant's 2007 assessment to \$50,670. Thereby, the Board finds that 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: June 22, 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.