



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

APPELLANT: Gregory Szejkowski
DOCKET NO.: 07-29077.001-R-1
PARCEL NO.: 04-25-200-055-0000

The parties of record before the Property Tax Appeal Board are Gregory Szejkowski, the appellant, 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: \$ 81,637
IMPR.: \$ 126,729
TOTAL: \$ 208,366

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a seven-year old, two-story, masonry, single-family dwelling. It contains 6,670 square feet of living area and is situated on a 65,837 square foot site. Features include four full and one half-bath, five bedrooms, a full, unfinished basement, central air conditioning, two fireplaces, and an attached four-car garage. The subject is located in the Village of Northfield, Northfield Township, Cook County.

The appellant appeared before the Property Tax Appeal Board and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted descriptive and assessment data, as well as black and white photographs, for three suggested comparables. The properties are improved with a two-story, masonry, stucco or frame and masonry, single-family dwelling, one of which is located in Northfield. Comparables #2 and #3 are located in different neighborhoods in Northbrook. They range: in age from 4 to 31 years; in size from 5,095 to 7,357 square feet

of living area; and in improvement assessment from \$11.89 to \$15.44 per square foot of living area. The subject's improvement assessment is \$19.00 per square foot of living area. Amenities for the suggested comparable properties include three full and one half to seven full and one half-baths, a full or partial, finished or unfinished basement, central air conditioning, one to three fireplaces, and an attached three-car garage. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$126,729 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to four suggested comparables located within the subject's neighborhood, two of which are located within a one-quarter mile radius of the subject. One of the comparables is located in Northfield while three comparables are located in Glenview. The properties are improved with a two-story, masonry, single-family dwelling. They range: in age from 2 to 30 years; in size from 5,125 to 6,200 square feet of living area; and in improvement assessment from \$24.73 to \$30.95 per square foot of living area. Amenities for the properties include three and two half to six and two half-baths, four or five bedrooms, a full, finished or unfinished basement, central air conditioning, two or four fireplaces, and a two or three-car garage. Based upon this evidence, the board requested confirmation of the subject's assessment.

At hearing, the appellant's attorney re-affirmed the evidence previously submitted but added that the appellant's comparable #1 was located in the subject's neighborhood. The board of review's representative proffered county printouts as Hearing Exhibits #1 and #2 indicating the full improvement assessments for the board's comparables #2 and #3, as partial assessments were actually listed on their grid sheet.

After hearing the testimony 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 Board further finds a reduction in the subject's assessment is not warranted.

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 Board finds the appellant has not met this burden.

The parties submitted a total of seven suggested comparable properties for the Board's consideration. Only the appellant's comparable #1 and the board's comparable #2 are located in the same city as the subject property. Additionally, both parties'

comparables vary greatly in improvement size and amenities from the subject. As such, the Board finds that the appellant has not met the burden of clear and convincing evidence as there is no range of equity comparables with which to compare the subject. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject'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.

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: November 30, 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.