



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

APPELLANT: Ted Jablonski  
DOCKET NO.: 07-29322.001-R-1  
PARCEL NO.: 14-31-117-025-0000

The parties of record before the Property Tax Appeal Board are Ted Jablonski, the appellant, by attorney William I. Sandrick of Sandrick Law Firm LLC in Calumet City 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: \$ 11,662  
IMPR.: \$ 53,743  
TOTAL: \$ 65,405**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two improvements situated on one parcel. Building #1 is a one and one-half story single-family dwelling of masonry construction containing 1,732 square feet of living area. The building is 116 years old, and it has a full, unfinished basement. Building #2 is a two-story multi-family dwelling of frame construction containing 1,496 square feet of living area. The building is 116 years old, and its features include two apartment units and a full, unfinished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal on building #1. Equity data was not submitted on building #2. The appellant submitted information on eleven comparable properties described as one or one and one-half story masonry or frame and masonry single-family dwellings that are either 108 or 116 years old. The comparable dwellings range in size from 1,440 to 1,792 square feet of living area. These properties have improvement assessments ranging from \$17.70 to \$27.90 per square foot of living area. The appellant claims that building #1's improvement assessment is \$53,743 or \$31.03 per square foot of living area, but that is based on using the combined 2007 improvement assessment for both buildings. Based

on this evidence, the appellant requested a reduction in the subject's improvement assessment for building #1.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties for each building. The comparables for building #1 consist of one or one and one-half story masonry or frame and masonry single-family dwellings that range in age from 113 to 128 years old. The dwellings range in size from 1,630 to 1,770 square feet of living area. Each of the comparables for building #1 has a full, unfinished basement; one has central air conditioning; and three have a garage. These properties have improvement assessments ranging from \$27.97 to \$30.64 per square foot of living area.

The comparables for building #2 consist of two-story frame multi-family dwellings that range in age from 111 to 119 years old. The dwellings range in size from 1,490 to 1,600 square feet of living area. Each of the comparables for building #2 has two apartment units and a full, unfinished basement. Three comparables have a garage. These properties have improvement assessments ranging from \$26.82 to \$28.25 per square foot of living area.

Based on the 2007 assessment information provided by the board of review, building #1 has an improvement assessment of \$28,775 or \$16.61 per square foot of living area, and building #2 has an improvement assessment of \$24,968 or \$16.69 per square foot of living area. Based on this evidence, 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 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.

Both parties presented assessment data on a total of fifteen equity comparables for building #1. The Board finds that all of the comparables submitted for building #1 were generally similar in age, size, style, and exterior construction. These comparables had improvement assessments that ranged from \$17.70 to \$30.64 per square foot of living area. Building #1's improvement assessment of \$16.61 per square foot of living area falls below the range established by these comparables. After considering adjustments and the differences in both parties'

comparables when compared to the subject, the Board finds that building #1's improvement assessment is equitable and a reduction in its 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: March 18, 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.