



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

APPELLANT: Richard Bondarowicz
DOCKET NO.: 07-29619.001-R-1
PARCEL NO.: 03-32-424-040-0000

The parties of record before the Property Tax Appeal Board are Richard Bondarowicz, the appellant; 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: \$14,180
IMPR.: \$67,427
TOTAL: \$81,607

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 12,225 square foot parcel improved with a ten year-old, two-story style masonry constructed dwelling that contains 3,270 square feet of living area. Features of the home include central air conditioning, a fireplace, a two-car garage and a full unfinished basement. The subject is located in Arlington Heights, Wheeling Township, Cook County.

The appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity argument, the appellant submitted property detail sheets and a grid analysis of four comparable properties located two to eight blocks from the subject. The comparable lots range in size from 6,336 to 7,920 square feet and have land assessments ranging from \$5,808 to \$7,971 or \$0.88 or \$1.16 per square foot of land area. The subject has a land assessment of \$14,180 or \$1.16 per square foot of land area.

In support of the improvement inequity contention, the appellant submitted improvement data on the same four comparables used to support the land inequity argument. The comparables consist of two-story style masonry or frame and masonry dwellings that range in age from 3 to 7 years and range in size from 3,162 to 4,054 square feet of living area. Features of the comparables reportedly include central air conditioning, garages that contain 450 or 550 square feet of building area and full or partial basements, one of which has 1,500 square feet of finished area. Three comparables have one or two fireplaces. These properties have improvement assessments ranging from \$61,057 to \$67,215 or from \$16.58 to \$19.31 per square foot of living area. The subject has an improvement assessment of \$67,427 or \$20.62 per square foot of living area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$9,500 or \$0.78 per square foot of land area and its improvement assessment be reduced to \$60,000 or \$18.35 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$81,607 was disclosed. In support of the subject's land assessment, the board of review submitted property record cards and a grid analysis of four comparables located in the subject's subdivision. The comparables have lots that range in size from 6,400 to 9,180 square feet and have land assessments ranging from \$7,424 to \$10,648 or \$1.16 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted data on the same four comparables used to support the subject's land assessment. The comparables consist of two-story style masonry dwellings that range in age from 7 to 55 years and range in size from 2,098 to 3,491 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, two-car garages and full or partial unfinished basements. These properties have improvement assessments ranging from \$48,512 to \$80,172 or from \$21.36 to \$23.68 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the

assessment data, the Board finds the appellant has not met this burden.

Regarding the land inequity contention, the Board finds the parties submitted eight comparables in support of their respective arguments. While all the comparables were smaller than the subject in land area, the Board finds the comparables had land assessments of \$0.88 or \$1.16 per square foot of land area. The subject's land assessment of \$1.16 per square foot is supported by six of the eight land comparables in the record whose assessments are identical to the subject.

Regarding the improvement inequity contention, the Board gave less weight to the appellant's comparable #1 and the board of review's comparables #3 and #4 because they differed significantly in living area and/or age when compared to the subject. The Board finds the remaining comparables were similar to the subject in most respects and had improvement assessments ranging from \$61,057 to \$80,172 or from \$18.90 to \$23.68 per square foot of living area. The subject's improvement assessment of \$67,427 or \$20.62 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove assessment inequity regarding either the subject's land or improvement assessments by clear and convincing evidence. Thus, the subject's assessment as determined by the board of review is correct and no reduction is warranted.

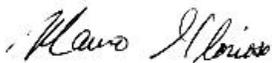
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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.

Chairman



Member



Member



Member



Acting 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 18, 2011



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.