FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gregory Sztejkowski
DOCKET NO.: 07-30218.001-R-1 through 07-30218.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gregory Sztejkowski, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-30218.001-R-1	17-08-221-007-0000	11,687	0	$11,687
07-30218.002-R-1	17-08-221-008-0000	11,687	0	$11,687

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,250 square foot vacant land parcel.

The appellant argued both unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

In support of the overvaluation argument the appellant submitted a brief that indicated the owner of the subject parcel was unable to change the subject property's zoning classification from Limited Manufacturing Business Park District to zoning that would allow for the construction of five single-family townhomes or three two-unit apartment buildings. The appellant also submitted a copy of the final decision issued by the Cook County Board of Review establishing a total assessment for the subject of $23,374, which reflects a market value of approximately $106,245 using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 1-00 property of 22%.

In support of the equity argument, the appellant submitted three suggested comparables located within four-and-one-half blocks from the subject property. These comparables range in size from 1,476 to 10,869 square feet and range in assessment from $0.05 to $1.32 per square foot of land. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of $23,374 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding twelve suggested comparable properties located within the subject's neighborhood code. The suggested comparables consist of Class 1-00 vacant land parcels that range in size from 460 to 8,872 square feet. All of these comparables are assessed at $3.74 per square foot. 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.

The parties submitted a total of fifteen comparable properties for the Board's consideration. The Board finds appellant's comparables #1 and #2 and all of the comparables submitted by the board of review are the most similar to the subject in location, size, and Class. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments that ranged from $0.05 to $3.74 per square foot. The subject's land assessment of $3.74 per square foot is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is equitable and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the

basis if the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property.
86 Ill.Admin.Code 1910.65(c).

The PTAB finds that the appellant failed to provide sufficient evidence that the board of review's market value is incorrect. The Property Tax Appeal Board is not persuaded by the appellant's argument that the inability to build the type of improvement that the appellant desires would change the market value of the vacant land. Therefore, the PTAB finds the appellant failed to meet his burden by a preponderance of the evidence and no reduction based on market value 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.

Chairman

Member

Member

Member

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: February 24, 2012

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.