FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Clarence & Lorrain Sopko
DOCKET NO.: 08-20308.001-R-1
PARCEL NO.: 13-18-100-069-0000

The parties of record before the Property Tax Appeal Board are Clarence & Lorrain Sopko, the appellants, 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:	$8,448
IMPR.:	$35,600
TOTAL:	$44,048

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-story class 2-11 multi-family dwelling of masonry construction containing 2,600 square feet of living area. The dwelling is 46 years old. Features of the building include a partial finished basement and a 2-car garage[1].

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties all located within 2 doors of the subject. These properties are described as 2-story masonry dwellings all the same age as the subject. The comparable dwellings contain either 2,600 or 2,639 square foot of living area. All comparables feature partial finished basements and 2-car detached garages. The appellant states these comparables are identical to the subject property and supports that claim with photographic evidence. The comparables have improvement assessments ranging from $44,416 to $46,541 or from $17.08 to $17.78 per square foot of living area. The subject's improvement assessment is $20.33 per square foot of living area[2]. Based on this evidence, the

[1] The board of review claims the subject contains 3,628 square feet of living area and has a full finished basement. The appellant claims the building contains 2,600 square feet of living area and has a partial finished basement.
[2] Using the appellant's square footage.

appellants requested a reduction in the subject's improvement assessment.

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 class 2-34 or class 2-11 comparable properties. These properties are described as 2-story or multi-level masonry dwellings that range in age from 36 to 47 years old. The dwellings range in size from 1,569 to 3,552 square feet of living area. All comparables feature full finished basements. One comparable features central air conditioning and two have 2-car garages. These properties have improvement assessments ranging from $29,780 to $52,115 or from $14.50 to $18.98 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 warranted.

The appellants contend 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 appellants have met this burden.

Initially, the Board takes notice of the size discrepancy between the board of review and the appellant. Since the appellant included approximate dimensions of the building and provided the square footage of the basement, which taken together match the 3,600 square footage claimed by the board of review, the Board finds the size of the building provided by the appellant to be accurate.

The Board finds the comparables submitted by the appellants were nearly identical to the subject in location, size, style, exterior construction, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables had improvement assessments that ranged from $44,416 to $46,541 or from $17.08 to $17.78 per square foot of living area. The subject's improvement assessment of $52,869 or $20.33 per square foot of living area is above the range established by the most similar comparables and a reduction in the improvement 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.

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: May 20, 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.