



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

APPELLANT: Gregory Ozog
DOCKET NO.: 08-20512.001-R-1
PARCEL NO.: 14-29-402-018-0000

The parties of record before the Property Tax Appeal Board are Gregory Ozog, the appellant, by attorney Brian S. Maher, of Weis, DuBrock & Doody 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: \$18,566
IMPR.: \$68,047
TOTAL: \$86,613**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two buildings on the same parcel. Building #1 is a 2-story multi-family dwelling of frame construction containing 2,000 square feet of living area. The dwelling is 121 years old and features a full, unfinished basement. Building #2 is a 2-story multi-family frame dwelling containing 1,400 square feet of living area. It is 121 years old and features a full, unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties for building #1 described as class 2-11 masonry or frame multi-family dwellings each of which was 118 years old. The comparable dwellings range in size from 3,141 to 3,854 square feet of living area. One comparable has a 2-car garage. The appellant did not submit any data concerning basements for the comparables. The comparables for building #1 have improvement assessments ranging from \$17.48 to \$18.44 per square foot of living area. The subject's improvement assessment for building #1 is \$24.97 per square foot of living area¹. The appellant did not include any comparables for building #2. Based

¹ The "improvement assessment per square foot" calculation for the subject on the appellant's grid analysis is incorrect. The appellant used the combined assessments for both improvements but only used the square footage of building #1.

on this evidence, the appellant 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 comparable properties for building #1² consisting of 1½ or 2-story frame or frame and masonry dwellings that range in age from 106 to 120 years old. The dwellings range in size from 1,582 to 2,350 square feet of living area. All comparables feature full basements, two of which are finished. Two comparables have fireplaces and three have 2-car garages. These properties have improvement assessments ranging from \$24.94 to \$31.84 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.

Comparables #1 and #2 submitted by the board of review, and all three comparables submitted by the appellant differed significantly from the subject's building #1 in size. Therefore, these comparables received less weight in the Board's analysis. The Board finds comparables #3 and #4 submitted by the board of review were most similar to the subject in size, exterior construction and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$27.93 and \$31.84 per square foot of living area. The subject's improvement assessment of \$24.97 per square foot of living area is less than these two most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

² Although the board of review's comparables were reported on the grid analysis for building #2, the characteristics are more consistent with building #1. The grid analysis for building #1 was blank.

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: February 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.