



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

APPELLANT: Michael Ostrowski  
DOCKET NO.: 08-21936.001-R-1  
PARCEL NO.: 09-16-106-080-0000

The parties of record before the Property Tax Appeal Board are Michael Ostrowski, 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: \$9,923  
IMPR.: \$43,200  
TOTAL: \$53,123**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 2-story dwelling of frame and masonry construction containing 2,700 square feet of living area. The dwelling is 36 years old. Features of the home include a full unfinished basement, 2 fireplaces and a 1-car garage.

The appellant marked comparable sales as the basis for the appeal, however, no sales data was submitted. Therefore this appeal is analyzed as being based on assessment inequity. The appellant submitted information on three comparable properties described as 2-story frame and masonry dwellings either 39 or 42 years old. The comparable dwellings range in size from 2,500 to 3,147 square feet of living area. Two comparables feature full or partial unfinished basements, and one is on a slab foundation. All comparables feature central air conditioning, a fireplace and 2-car garages. Comparable #3 is located on the same street within a block of the subject. The comparables have improvement assessments ranging from \$12.71 to \$16.36 per square foot of living area. The subject's improvement assessment is \$16.00 per square foot of living area. The appellant also submitted as evidence various bills for repairs required due to the flood of 2008. Also submitted in evidence was an insurance company damage estimate in the amount of \$35,710.99 and a settlement of

\$26,300.00. Based 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 consisting of 2-story frame and masonry dwellings either 39 or 41 years old. The dwellings range in size from 2,462 to 2,736 square feet of living area. All comparables feature full unfinished basements, central air conditioning and 2-car garages. Three comparables have fireplaces. All are located on the same street within a block of the subject. These properties have improvement assessments ranging from \$7.87 to \$16.36 per square foot of living area. The board of review also disclosed that comparable #2 was purchased July 1, 2005 for \$500,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant resubmitted photos showing flood damage to the property and claims the property has been flooded four times in 40 years. The appellant claims the property would be very difficult to sell.

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.

In rebuttal the appellant claims the property has flooded four times in the past 40 years and would be very difficult to sell due to repeated flooding. However, the appellant did not submit any comparable sales evidence to support this claim. The board of review did submit evidence that comparable #2, a house very similar to the subject in the same block, sold July 1, 2005 for \$500,000.

Since the appellant did not submit any comparable sales, this appeal is analyzed as being based on assessment inequity. Comparable #2 submitted by the appellant was significantly larger than the subject and lacked a basement. The board of review's comparable #3 appears to be an outlier. The Board finds comparable #3 submitted by the appellant and comparables #1, #2 and #4 submitted by the board of review were all located on the same street within a block of the subject and were similar to the subject in 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. These comparables had improvement assessments that ranged from \$15.85 to \$16.36 per square foot of living area. The subject's improvement assessment of \$16.00 per square foot of living area 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 improvement assessment is equitable and a reduction in the subject's 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: June 24, 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.