



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

APPELLANT: Erwin Szela  
DOCKET NO.: 08-23467.001-R-1  
PARCEL NO.: 02-08-307-001-0000

The parties of record before the Property Tax Appeal Board are Erwin Szela, the appellant, by attorney Michael Griffin in Chicago, 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:** \$ 12,012  
**IMPR:** \$ 83,558  
**TOTAL:** \$ 95,570

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 4,744 square feet of living area. The dwelling is 44 years old. Features of the home include a full finished basement, central air conditioning, and two fireplaces. The subject is classified as a class 2-08 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Inverness, Palatine Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame and masonry dwellings that range in age from 20 to 54 years old. The appellant did not provide any information on the proximity of the comparables to the subject property. Based on their parcel index numbers, two of the comparables are located in the same general area as the subject. The comparable dwellings range in size from 4,248 to 4,505 square feet of living area. Each comparable has one or two fireplaces and a garage, and three dwellings have central air conditioning. The appellant did not provide any information on the comparables' foundations. The comparables have improvement assessments ranging from \$67,581 to \$77,816 or from \$15.91 to \$17.61 per square foot of living area. The subject's improvement assessment is \$97,256 or \$20.50 per square

foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$83,558 or \$17.61 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$109,268 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one and one-half story frame and masonry dwellings that range in age from 52 to 59 years old. The comparables have the same assigned neighborhood code as the subject, but they do not have the same classification code as the subject. The comparables are classified as class 2-04 residential property. The dwellings range in size from 2,644 to 3,767 square feet of living area. One of the comparables is described as being of deluxe quality, while the subject and the other three comparables are described as being of average quality. Each comparable has a garage, central air conditioning, and one or two fireplaces. One comparable has a full finished basement; one has a slab foundation; and two have unfinished basements, either full or partial. These properties have improvement assessments ranging from \$60,818 to \$70,820 or \$18.80 to \$23.00 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 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 met this burden.

Both parties presented assessment data on a total of eight equity comparables. None of the comparables submitted was similar to the subject in all respects. The board of review's comparables were from 20% to 44% smaller in size than the subject. They also differed in design and classification. In addition, the board of review's comparable #1 was described as being of deluxe quality. As a result, the board of review's comparables received reduced weight in the Board's analysis. The appellant's comparables #3 and #4 were 14 and 23 years newer than the subject and also received reduced weight.

Although the appellant did not provide any information on the comparables' foundations, the appellant's comparables #1 and #2 were very similar to the subject in age, design, exterior construction, and size. Due to their similarities to the subject, these comparables received the most weight in the

Board's analysis. These comparables had improvement assessments of \$73,054 and \$77,816 or \$16.89 and \$17.61 per square foot of living area. The subject's improvement assessment of \$97,256 or \$20.50 per square foot of living area falls above these assessments. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's 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.



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Chairman



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Member



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Member



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Member



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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: April 20, 2012



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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.