



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

APPELLANT: Slawomir Puzan  
DOCKET NO.: 08-24018.001-R-1  
PARCEL NO.: 12-14-211-006-0000

The parties of record before the Property Tax Appeal Board are Slawomir Puzan, 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: \$13,627  
IMPR.: \$60,588  
TOTAL: \$74,215**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 3,973 square feet of living area. The dwelling is 1 year old. Features of the home include a full basement finished as a recreation room, central air conditioning, a fireplace and a two-car garage. The property is located in Norridge, Norwood Park Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the improvement; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on four comparable properties located within .9-mile of the subject property and described as two-story masonry dwellings that were each 1 year old. The comparable dwellings range in size from 4,170 to 4,675 square feet of living area. The appellant did not include any data concerning basements for the comparables. Each comparable has central air conditioning, one or two fireplaces, and a 2-car or 3-car garage. The comparables have improvement assessments ranging from \$46,942 to \$67,126 or from \$10.05 to \$16.10 per square foot of living area. The subject's improvement assessment is \$60,588 or \$15.25 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$48,292 or \$12.16 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 \$74,215 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties located from 3 blocks to 1.3-miles from the subject property. Board of review comparable #1 was the same property presented by appellant has comparable #1. The comparables consist of two-story masonry dwellings that were 1 or 2 years old. The dwellings range in size from 3,871 to 4,489 square feet of living area. Features include full basements, one of which is finished as a recreation room, central air conditioning, one or two fireplaces, and garages ranging in size from 2-car to 3-car stalls. These properties have improvement assessments ranging from \$50,933 to \$73,931 or from \$12.08 to \$16.47 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of seven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #2 and #4 and board of review comparable #4 due to differences in dwelling size. Thus, the Board finds the remaining four comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or 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 \$50,933 to \$67,126 or from \$12.08 to \$16.10 per square foot of living area. The subject's improvement assessment of \$60,588 or \$15.25 per square foot of living area is within the range established by the most similar comparables and appears supported particularly by board of review comparable #3 which also features a finished basement like the subject. 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

*J. R.*

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: March 23, 2012

*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.