



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

APPELLANT: Andrzej Sakowski  
DOCKET NO.: 08-24069.001-R-1  
PARCEL NO.: 12-16-311-055-0000

The parties of record before the Property Tax Appeal Board are Andrzej Sakowski, the appellant, by attorney Lisa A. Marino of Marino & Assoc., PC 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:** \$7,271  
**IMPR.:** \$27,743  
**TOTAL:** \$35,014

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a multi-level single-family dwelling of frame and masonry construction containing 1,297 square feet of living area. The dwelling is 33 years old. Features of the home include a partial basement with recreation room finish, central air conditioning, and a three-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as multi-level masonry or frame and masonry dwellings that range in age from 7 to 31 years old. The comparable dwellings range in size from 1,273 to 1,828 square feet of living area. Features include central air conditioning. Two of the comparables have two-car attached garages and fireplaces. Two of the comparables have a partial basement and the third has a full basement. All three comparables have recreation room finish in the basement. The comparables have improvement assessments ranging from \$22,596 to \$31,861 or from \$16.03 to \$18.21 per square foot of living area. The subject's

improvement assessment is \$27,743 or \$21.39 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to reflect the average per square foot assessment of the three comparables of \$17.33.

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 multi-level frame and masonry dwellings that range in size from 1,061 to 1,280 square feet of living area. The comparables range in age from 24 to 34 years old. Three of the comparables have partial finished basements and the fourth comparable has a full basement finished with a recreation room. Three of the comparables have central air conditioning and two have fireplaces. Garages are either 2 or 2.5-car garages. The properties have improvement assessments ranging from \$12,017 to \$27,789 or from \$11.33 to \$22.42 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment reflecting \$21.39 per square foot of living area.

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.

The parties to the appeal submitted a total of seven comparables for the Board to consider. The Board finds comparables numbers 1, 2 and 4 submitted by the board of review, and comparable number 2 submitted by the appellant were most similar to the subject in size, exterior construction, features and age. These comparables range in size from 1,201 to 1,273 square feet of living area and range in age from 31 to 34 years old. Three have central air conditioning and each has a finished recreation room. Three have two-car garages and has a fireplaces. 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 \$17.75 to \$22.42 per square foot of living area. The subject's improvement assessment of \$21.39 per square foot of living area is within the range established by the most similar comparables. The Property Tax Appeal Board gave diminished weight to comparables number 1 and 3 submitted by the appellant due to the size difference between the comparables and the subject. Also, comparable number 3 is only 7

years old compared to the subject's age of 33. Board of review's comparable number 3 also received less weight in the Board's analysis due to size and age.

After considering adjustments and the differences in the most similar comparables when compared to the subject, the Board finds the appellant has failed to prove with clear and convincing evidence that the subject's improvement assessment of \$21.39 per square foot of living area is not equitable. The Board further finds that the assessments of the comparables most similar to the subject support the subject's current improvement assessment. Therefore, the Property Tax Appeal Board finds that 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

*Frank J. Huff*

Member

*Mark Morris*

Member

*JR*

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 24, 2013

*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.