



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

APPELLANT: Tad Gaj  
DOCKET NO.: 08-24171.001-R-1  
PARCEL NO.: 13-26-122-055-0000

The parties of record before the Property Tax Appeal Board are Tad Gaj, 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:** \$8,544  
**IMPR.:** \$25,773  
**TOTAL:** \$34,317

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with two class 2-11 2-story multi-family frame dwellings on slab foundations. Dwelling "A" is 108 years old and contains 2,172 square feet of living area. Dwelling "B" is 112 years old and contains 1,566 square feet of living area. The property has a 4,747 square foot site and is located in Chicago, Jefferson Township, Cook County.

The appellant's appeal is based on contention of law<sup>1</sup>. The appellant submitted information on three comparable properties described as class 2-11 2-story multi-family dwellings of frame or masonry construction that range in size from 2,202 to 2,825 square feet of living area. The buildings range in age from 90 to 111 years. Each of the comparables has the same neighborhood code as the subject property. Two of the comparables feature full basements with finished area and one is on a slab foundation. One has central air conditioning. All three comparables feature 1 or 2-car garages. The comparables have improvement assessments ranging from \$23,782 to \$28,430 or from \$9.79 to \$10.80 per square foot of living area. The subject's improvement assessment of building "A" is \$15,464 or \$7.12 per square foot of living

---

<sup>1</sup> The appellant did not submit any argument or evidence regarding the contention of law issue. Therefore, it will not be considered in this decision. The appellant did submit equity comparables, so this appeal will be analyzed as an assessment inequity case.

area. Building "B" has an improvement assessment of \$10,309 or \$6.58 per square foot of living area. The total improvement assessment for both buildings is \$25,773. Based on this evidence, the appellant requested a reduction in the subject's total improvement assessment to \$22,198.

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 properties comparable to building "A" and four properties comparable to building "B". The building "A" properties are improved with 2-story class 2-11 multi-family dwellings of frame or masonry construction that range in size from 2,116 to 2,825 square feet of living area. The buildings range in age from 87 to 123 years. Each has the same neighborhood code as the subject property. Two of the comparables feature full basements, one with finished area, and two are on slab foundations. One comparable features central air conditioning and all four have 1 or 2-car garages. Comparables #1, #2 and #3 are the same properties as the appellant's comparables #1, #2 and #3. These properties have improvement assessments ranging from \$23,782 to \$32,865 or from \$9.79 to \$15.53 per square foot of living area.

The building "B" properties are improved with 1, 1½ or 2-story class 2-11 multi-family dwellings of frame construction that range in size from 1,745 to 1,949 square feet of living area. The buildings range in age from 94 to 118 years. Each has the same neighborhood code as the subject property. Two of the comparables feature full basements with finished area, one is on a slab foundation and one is on a crawl-space foundation. The properties feature 1½ or 2-car garages. These properties have improvement assessments ranging from \$30,313 to \$32,114 or from \$16.26 to \$18.40 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 Board finds the appellant's comparable #3 and the board of review comparable #3 most similar to the subject's building "A"

in size, exterior construction and features. This common comparable had an improvement assessment of \$10.80 per square foot of living area. The subject's improvement assessment for building "A" of \$7.12 per square foot of living area falls below this most similar comparable. The Board further finds the board of review comparables #1 and #2 were most similar to the subject's building "B" in location, size, style, age, exterior construction and features. These comparables had improvement assessments that ranged from \$16.26 to \$16.82 per square foot of living area. The subject's improvement assessment for building "B" of \$6.58 per square foot of living area falls below the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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.

*Donald R. Cuit*

Chairman

*[Signature]*

Member

*[Signature]*

Member

*[Signature]*

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.