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

APPELLANT: Andrzej Gaj
DOCKET NO.: 08-24172.001-R-1
PARCEL NO.: 13-26-122-039-0000

The parties of record before the Property Tax Appeal Board are Andrzej 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:** | $7,500 |
| **IMPR.:** | $33,228 |
| **TOTAL:** | $40,728 |

Subject only to the State multiplier as applicable.

## ANALYSIS

The subject property is improved with a two-story multi-family dwelling of frame and masonry construction containing 2,562 square feet of living area. The building is 105 years old and contains four apartment units. Features of the building include a partial unfinished basement. The property has a 3,125 square foot site and is located in Jefferson Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as one or two-story dwellings of masonry or frame and masonry construction. The buildings ranged in size from 1,820 to 3,142 square feet of living area and contain two to six-units. The buildings ranged in age from 76 to 98 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a partial unfinished basement. Two of the comparables have garages. The comparables have improvement assessments ranging from $12,280 to $18,472 or from $5.71 to $6.75 per square foot of living area. The subject's improvement assessment is $33,228 or $12.97 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $6.11 per square foot of living area.

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 three comparable properties improved with either two or three-story dwellings of frame or frame and masonry construction. The buildings ranged in size from 1,815 to 2,100 square feet of living area. Two of the comparables have four apartment units and the third has three units. The dwellings ranged in age from 89 to 105 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a partial unfinished basement. Two of the comparables have garages. These properties have improvement assessments ranging from $28,079 to $28,627 or from $13.37 to $15.77 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 parties to the appeal submitted a total of six comparables for the Property Tax Appeal Board to consider. The Board finds the appellant's comparables number 1 and 2 and the board of review comparables are the most similar to the subject in location, size, style, exterior construction and features. 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 $5.71 to $15.77 per square foot of living area. The subject's improvement assessment of $12.97 per square foot of living area falls within the range established by the best comparables in this record. The Board gave diminished weight to appellant's comparable property number 3. This comparable is a one-story dwelling which is of different design and style than the subject. The comparable is also 76 years old as compared to the subject's age of 108.

Based on assessment evidence in this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable. Therefore, the Board finds 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.

Chairman

Member

Member

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

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.