



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

APPELLANT: Stanislaw Zuber  
DOCKET NO.: 08-24182.001-R-1  
PARCEL NO.: 13-21-306-034-0000

The parties of record before the Property Tax Appeal Board are Stanislaw Zuber, 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:** \$7,312  
**IMPR.:** \$44,704  
**TOTAL:** \$52,016

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story multi-family dwelling of masonry construction containing 4,064 square feet of living area. The dwelling is 82 years old and contains four apartment units. Features of the building include a full unfinished basement. The property has a 3,731 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 two-story multi-family dwellings of masonry or frame construction that ranged in size from 4,308 to 5,152 square feet of living area. The dwellings ranged in age from 80 to 84 years old. Each comparable has the same neighborhood code as the subject property. One comparable had a full unfinished basement and two comparables were constructed over a concrete slab foundation. Two of the comparables had a one-car detached garage. The comparables have improvement assessments ranging from \$44,082 to \$53,724 or from \$9.79 to \$10.43 per square foot of living area. The subject's improvement assessment is \$44,704 or \$11.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$41,209 or \$10.14 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 four comparable properties improved with two-story multi-family dwellings of masonry construction that range in size from 3,558 to 3,716 square feet of living area. The dwellings ranged in age from 80 to 83 years old. Each has the same neighborhood code as the subject property. Features of the comparables include a full basement; with two of the comparables having some apartment or recreation room finish in the basement. One comparable had a 1.5-car garage and the remaining three comparables had two-car garages. The properties have improvement assessments ranging from \$41,344 to \$46,356 or from \$11.50 to \$12.88 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 seven comparables for the Board's consideration. The Board gave less weight to the appellant's comparables numbers 1 and 3. Comparable number 1 was over 760 square feet of living area larger than the subject and also was constructed on a concrete slab foundation. Comparable number 3 was 1,088 square feet larger than the subject. Accepted real estate theory provides that, all factors being equal, as the size of a property increases, its per unit value decreases. The Board finds the differences between the subject and these two comparables with regard to size of living area and basement foundation justifies the slightly higher assessment per square foot of the subject. Appellant's comparable number 2 would also require an upward adjustment for its slab foundation and larger size than the subject. The board of review submitted four comparables that were all slightly smaller than the subject and had garages the subject did not have. These comparables had improvement assessments that ranged from \$11.50 to \$12.88 per square foot of living area. The subject's improvement assessment of \$11.00 per square foot of living area falls below the range established by the board review's comparables. Based on the evidence in the record the Board finds the appellant did not

demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable. The Board further finds that the subject's per square foot improvement assessment is supported by the most similar properties contained in the record. Therefore, the Board finds that 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.