



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

APPELLANT: Stanley Lubinski
DOCKET NO.: 08-24738.001-R-1
PARCEL NO.: 22-24-105-013-0000

The parties of record before the Property Tax Appeal Board are Stanley Lubinski, the appellant, by attorney Deborah M. Petro 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: \$ 17,516
IMPR.: \$ 52,923
TOTAL: \$ 70,439**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is approximately 19 years old and contains 3,727 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a three-car garage. The subject property is located in Lemont, Lemont Township, Cook County.

When completing section 2d of the residential appeal form, the appellant checked the box indicating the appeal was being based on comparable sales. However, the comparable sales listed in section V of the residential appeal form were from 1987 through 1995. Comparable sales from 1987 through 1995 cannot be considered valid indicators of market value as of the January 1, 2008 assessment date and will not be further analyzed. Although the appellant did not check the box for assessment inequity, the appellant provided equity evidence in section V's grid analysis.

In support of the inequity argument, the appellant submitted information on three suggested comparable properties described as two-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The comparable dwellings are from 27 to 31 years old and contain from 3,478 to 4,314 square feet of living area. Each comparable has a garage, central air conditioning, and from

one to four fireplaces. The appellant did not disclose any information on the comparables' foundations. The comparables have improvement assessments ranging from \$48,589 to \$50,036 or from \$13.32 to \$13.97 per square foot of living area. The subject's improvement assessment is \$52,923 or \$14.20 per square foot of living area. After averaging the comparables' improvement assessments on a per square foot basis, the appellant requested that the subject's improvement assessment be reduced to \$51,097 or \$13.71 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 \$70,439 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of masonry construction. The comparable properties have the same assigned neighborhood code as the subject. The dwellings are from 16 to 22 years old and contain from 3,475 to 3,734 square feet of living area. The comparable dwellings are described as being of deluxe quality, while the subject dwelling is described as being of average quality. Each comparable has a garage, central air conditioning, one or two fireplaces, and an unfinished basement, either full or partial. These properties have improvement assessments ranging from \$53,384 to \$59,706 or from \$15.29 to \$16.23 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of seven suggested comparables. The appellant's comparables differed from the subject in exterior construction and were also somewhat older than the subject. In addition, the appellant did not provide information on the appellant's foundations. As a result, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the board of review comparables were most similar to the subject in age and exterior construction and the board of review comparable #1 was most similar to the subject in size. In addition, the board of review comparables had unfinished basements like the subject. Due to their similarities to the subject, the board of review comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$53,384 to \$59,706 or

from \$15.29 to \$16.23 per square foot of living area. The subject's improvement assessment of \$51,097 or \$13.71 per square foot of living area falls below the range established by the most similar comparables. The Board considered adjustments and differences in the comparables when compared to the subject. The board of review comparables were described as being of deluxe quality, while the subject was described as being of average quality. The superior attribute of deluxe quality helps to explain why these comparables had higher improvement assessments than the subject. Therefore, 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.

Donald 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: August 23, 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.