



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

APPELLANT: Casimir J. Gresik  
DOCKET NO.: 08-24792.001-C-1  
PARCEL NO.: 18-13-427-025-0000

The parties of record before the Property Tax Appeal Board are Casimir J. Gresik, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$ 5,835  
**IMPR:** \$ 21,165  
**TOTAL:** \$ 27,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 49-year-old, one-story, masonry constructed, 1,500 square foot, class 5-17 commercial store front building situated on a 2,925 square foot site located in Lyons Township, Cook County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this argument, the appellant submitted a spreadsheet detailing five suggested comparable properties located on the same street and within one block of the subject. The comparables consist of one-story, class 5-17, commercial buildings of masonry construction that range in age from 41 to 84 years old. The comparables range in size from 1,245 to 3,125 square feet of building area and in lot size from 2,925 to 3,128 square feet. The comparables have improvement assessments ranging from \$18,204 to \$42,478 or from \$8.06 to \$14.62 per square foot of building area. The appellant also submitted photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision.

At hearing, the appellant argued that the comparables provided by the appellant are either similar or superior to the subject but have a lower per square foot improvement assessment than the subject. Based on the evidence presented, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$58,140 which reflects a market value of \$152,999, or \$102.00 per square foot of building area, utilizing the Cook County Real Property Assessment Classification Ordinance level of assessment of 38% for Class 5a property, such as the subject. As evidence, the board of review submitted seven sales of commercial properties located within the subject's market area and ranging in building size from 990 to 2,250 square feet. The sales occurred between April 2003 and April 2009 for prices ranging from \$148,000 to \$330,000 or from \$80.00 to \$158.16 per square foot, including land. No analysis or adjustment of the sales data was provided by the board. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a one-page letter highlighting various differences between the subject and the board of review's comparables.

After hearing the testimony 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellant has overcome this burden.

The Board finds that the only evidence in the record addressing the equity of the subject's assessment is the appellant's comparables. The Board further finds that the comparables submitted by the appellant demonstrated that the subject's assessment is above the range of properties of similar location, age, size and use. Therefore, the Property Tax Appeal Board finds the appellant adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and a reduction is warranted.

The Board gives less weight to the board's sales evidence in that it lacks analysis as well as a supported conclusion of value and fails to address the appellant's equity argument.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject

building was inequitably assessed by clear and convincing evidence and a reduction is 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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: June 24, 2011

*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.