



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

APPELLANT: Jacek Zabinski  
DOCKET NO.: 08-25108.001-R-1  
PARCEL NO.: 22-21-413-009-0000

The parties of record before the Property Tax Appeal Board are Jacek Zabinski, the appellant, 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:** \$11,510  
**IMPR.:** \$30,720  
**TOTAL:** \$42,230

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1-story dwelling of frame and masonry construction containing 2,059 square feet of living area. The dwelling is 16 years old. Features of the home include a partial finished basement, central air conditioning, a fireplace and a 3-car garage.

The appellant marked comparable sales as the basis for the appeal; however, sales data was submitted on only two comparables. Therefore this appeal is also being analyzed as being based on assessment inequity. In support of the inequity argument, the appellant submitted information on three comparable properties described as 1 or 1½-story masonry dwellings that range in age from 10 to 16 years old. The comparable dwellings range in size from 2,505 to 2,728 square feet of living area. All comparables feature full basements, two of which are finished. All have central air conditioning and 2-car garages. Two comparables feature fireplaces. The comparables have improvement assessments ranging from \$14.54 to \$14.75 per square foot of living area. The subject's improvement assessment is \$14.92 per square foot of living area.

In support of the overvaluation argument, the appellant disclosed that comparables #1 and #2 had sold in 1999 and 1997 for prices of \$284,000 and \$324,400. The appellant claimed that comparable

#3 also sold in 1999 but the sale price was not disclosed. The appellant also claimed the subject sold in June 2002 for \$360,000. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$42,230 was disclosed. The subject's assessment reflects an estimated market value of \$439,896 when applying the 2008 three-year median level of assessments for Cook County class 2 property of 9.60% as determined by the Illinois Department of Revenue. The board of review presented descriptions and assessment information on four comparable properties consisting of 1-story frame and masonry dwellings all 13 or 15 years old. The dwellings range in size from 2,100 to 2,322 square feet of living area. All comparables feature partial basements, one of which is finished. All have central air conditioning, fireplaces and 2 or 3-car garages. These properties have improvement assessments ranging from \$15.15 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.

Comparable #3 submitted by the appellant was a 1½-story dwelling and significantly larger than the subject. Therefore, this comparable received less weight in the Board's analysis. The Board finds comparables #1 and #2 submitted by the appellant and all three comparables submitted by the board of review were most similar to the subject in size, style, exterior construction, features and age. 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 \$14.62 to \$16.23 per square foot of living area. The subject's improvement assessment of \$14.92 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment based on equity is not warranted.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

The appellant submitted comparable sales from 1997 and 1999. These sales occurred approximately 10 years ago and therefore received little weight in the Board's analysis. The sale of the subject occurred in 2002 and also received little weight. The Board finds the appellant has not proven through a preponderance of the evidence that the subject is overvalued and no reduction in assessment 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.

*Donald 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.