



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

APPELLANT: Pawel Rostecki  
DOCKET NO.: 08-25210.001-R-1  
PARCEL NO.: 12-16-403-023-0000

The parties of record before the Property Tax Appeal Board are Pawel Rostecki, 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: \$5,398  
IMPR.: \$25,441  
TOTAL: \$30,839**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of masonry construction containing 1,012 square feet of living area. The dwelling is 51 years old. Features of the home include a full unfinished basement and a two-car detached garage. The property has a 5,623 square foot site and is located in Schiller Park, Leyden Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as dwellings of frame or frame and masonry construction that ranged in size from 1,301 to 1,476 square feet of living area. The dwellings ranged in age from 49 to 81 years old. Each comparable has the same neighborhood code as the subject property and were listed as being located from 7.5 blocks to 8.5 blocks from the subject property. Features of the comparables include two-car garages. One of the comparables had a full basement with recreation room finish. The other two comparables had no basement. Two comparables had central air conditioning and one comparable had a fireplace. The comparables have improvement assessments ranging from \$20,580 to \$22,537 or from \$14.62 to \$15.82 per square foot of living area. The subject's improvement assessment is \$25,441 or \$25.14 per square foot of living area. Based on this evidence, the appellant requested a reduction in

the subject's improvement assessment to \$15,473 or \$15.29 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 one-story dwellings of masonry construction that range in size from 1,000 to 1,066 square feet of living area. The dwellings ranged in age from 42 to 51 years old. Each has the same neighborhood code as the subject property and one comparable is located in the same block as the subject. Features of the comparables include a full basement and from 1 to 2-car garages. Three of the comparables had recreation room finish in the basement. One comparable has central air conditioning. These properties have improvement assessments ranging from \$25,096 to \$27,555 or from \$25.10 to \$26.38 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 Board finds the board of review comparables are the most similar to the subject in location, size, exterior construction, 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 \$25.10 to \$26.38 per square foot of living area. The subject's improvement assessment of \$25.14 per square foot of living area falls within the range established by the best comparables in this record. The Board gave diminished weight to the comparables submitted by the appellant. The three comparables ranged from 29% to 46% larger in square foot living area than the subject property. In addition, comparable number 3 is also 30 years older than the subject. Based on this record the Property Tax Appeal Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable. 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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mark Morris*

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: June 21, 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.