



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

APPELLANT: Dariusz Bucko
DOCKET NO.: 08-25397.001-R-1
PARCEL NO.: 13-19-412-008-0000

The parties of record before the Property Tax Appeal Board are Dariusz Bucko, 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: \$10,771
IMPR.: \$24,979
TOTAL: \$35,750

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-unit apartment building of frame construction containing 1,267 square feet of living area. The dwelling is 88 years old. Features include a full attic finished with apartment living area and a two-car detached garage. The building is constructed on a concrete slab foundation.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-unit frame or frame and masonry apartment buildings. The buildings range in age from 81 to 95 years old and range in size from 1,598 to 2,331 square feet of living area. All of the comparables have full basements; one finished into an apartment. Two of the comparables have full attics finished in apartment living area. Garages are either 1.5 or 2-car. One comparable also has central air conditioning. The comparables have improvement assessments ranging from \$23,969 to \$36,850 or from \$15.00 to \$15.81 per square foot of living area. The subject's improvement assessment is \$24,979 or \$19.17 per

square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to reflect \$15.45 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 consisting of 1.5-story frame apartment buildings that range in age from 93 to 99 years old. The dwellings range in size from 1,217 to 1,341 square feet of living area. Features include full basements. One of the comparables had a finished recreation room in the basement. One comparable has central air conditioning. Two comparables have one-car garages and a third has a two-car garage. The properties have improvement assessments ranging from \$28,642 to \$30,548 or from \$22.40 to \$25.10 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.

The parties to the appeal submitted a total of seven comparables for the Board's consideration. The Board gave diminished weight to comparables numbers 2 and 3 submitted by the appellant. These two comparables have over 1,000 square feet of living area more than the subject property. In addition, comparable number three is listed on the appellant's equity grid as having a full basement with apartment finish and a full attic finished with living area. The Board finds these two properties are too dissimilar to the subject property in those key elements for purposes of an equity analysis. The Property Tax Appeal Board finds the comparables submitted by the board of review to be similar to the subject in size and features. The comparables range in living area from 1,217 to 1,341 square feet as compared to the subject's living area of 1,267 square feet. These comparables all have full basements which the subject does not have. However, the board of review comparables have improvement assessments that range from \$22.40 to \$25.10 per square foot of living area. The subject's improvement assessment of \$19.17 per square foot of living area is below the range established by the comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds

the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence

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

Frank J. Huff

Member

Mario M. Louie

Member

J.R.

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.