



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

APPELLANT: Edward Ciepiela
DOCKET NO.: 08-25445.001-R-1
PARCEL NO.: 12-23-220-002-0000

The parties of record before the Property Tax Appeal Board are Edward Ciepiela, 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 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: \$6,844
IMPR.: \$35,540
TOTAL: \$42,384**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a class 2-11¹ apartment building of masonry construction. The building contains approximately 3,676 square feet of living area and is 77 years old. The property features a partial unfinished basement and a 2-car garage. The property is located in Chicago, Jefferson Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process and contention of law.² In support of the inequity argument, the appellant submitted information on three comparable properties described as class 2-11 masonry apartment buildings. The buildings range in age from 32 to 52 years and range in size from 2,390 to 5,474 square feet of living area.

¹ Class 2-11: Two to six apartments over 62 years old.

² The appellant did not submit any argument or evidence regarding the contention of law issue. Therefore, it will not be considered in this decision.

The comparables feature full basements containing apartments and 2 or 3-car garages. The comparables have improvement assessments ranging from \$22,051 to \$56,582 or from \$9.23 to \$10.34 per square foot of living area. The subject has an improvement assessment of \$41,428 or \$11.27 per square foot of living area. 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 was disclosed. In support of the subject's assessment, the board of review presented descriptions and information on four comparable properties improved with class 2-11 frame apartment buildings. These buildings range in age from 85 to 100 years and range in size from 950 to 2,116 square feet of living area. Three comparables feature full unfinished basements and one is on a slab foundation. Three feature 1 or 2-car garages. These properties have improvement assessments ranging from \$22,492 to \$32,346 or from \$13.08 to \$23.68 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 Property Tax Appeal Board further finds the evidence in the record supports a reduction in the subject's assessment.

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 met this burden.

The Board finds all four of the board of review comparables differed substantially in size from the subject. All of the board of review comparables were frame construction rather than masonry. Based on the differences, the Board gives little weight to the evidence submitted by the board of review. All three of the appellant's comparables were superior to the subject with basement apartments. Nevertheless each of the appellant's comparables had an improvement assessment below the subject on a per square foot basis. After considering adjustments and

Docket No: 08-25445.001-R-1

differences in the comparables provided by the appellant, the Board finds 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.



Chairman



Member



Member



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: July 18, 2014



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.