



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

APPELLANT: Thomas Moskal  
DOCKET NO.: 08-25449.001-R-1  
PARCEL NO.: 10-32-417-001-0000

The parties of record before the Property Tax Appeal Board are Thomas Moskal, 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:** \$9,139  
**IMPR.:** \$53,710  
**TOTAL:** \$62,849

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 2,164 square feet of living area. The dwelling is 67 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story masonry or frame and masonry dwellings that were either 69 or 70 years old. The comparable dwellings range in size from 1,868 to 2,164 square feet of living area. Two of the comparables have partial unfinished basements and the third is built on a concrete slab foundation. Two have fireplaces and central air conditioning. One comparable has a one-car attached garage and a second comparable has a two-car detached garage. The comparables have improvement assessments ranging from \$36,457 to \$42,592 or from \$16.85 to \$21.76 per square foot of living area. The subject's improvement assessment is \$53,710 or \$24.82 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to reflect an assessment of \$19.93 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 two-story masonry dwellings that range in age from 65 to 69 years old. The dwellings range in size from 1,912 to 2,140 square feet of living area. Features include full basements and central air conditioning. Three of the comparables have finished recreation rooms in the basement. Two comparables have a single fireplace and two have two fireplaces. Two comparables have one-car garages and a third comparable has a two-car garage. These properties have improvement assessments ranging from \$49,433 to \$54,274 or from \$23.10 to \$27.50 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 Property Tax Appeal Board to consider. The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction and age. Due to their similarities to the subject, the comparables received equal weight in the Board's analysis. The appellant submitted three comparables with assessments that ranged from \$16.85 to \$21.76 per square foot. The board finds that comparables 2 and 3 with per square foot assessments of \$21.18 and \$21.76, respectively, would both require upward adjustments to their assessments to reflect the subject property. Comparable 2 has a slab foundation, no central air conditioning, and no garage. Comparable 3 has one less bathroom and only a one-car garage instead of two, like the subject. The board of review submitted four comparables with improvement assessments ranging from \$23.10 to \$27.50 per square foot of living area. All of the comparables had full basements and three also had basement finish which the subject does not have. These properties would require downward adjustments.

The comparables submitted into the record had improvement assessments that ranged from \$16.85 to \$27.50 per square foot of living area. The Board finds the adjusted comparables would indicate an assessment for the subject higher than the comparable at \$21.76 per square foot of living area and lower than the

comparables at \$27.08 and \$27.50 per square foot of living area. The subject's current improvement assessment of \$24.82 per square foot of living area is within the range established by the similar comparables. 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.

Based upon the foregoing, the Property Tax Appeal Board finds that the appellant has not established clear and convincing evidence that the subject's assessment is not equitable. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that a reduction in the subject's assessment is not 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

*[Signature]*

Member

*[Signature]*

Member

*[Signature]*

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.