



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

APPELLANT: Mark Pawlak
DOCKET NO.: 08-25981.001-R-1
PARCEL NO.: 22-29-114-024-0000

The parties of record before the Property Tax Appeal Board are Mark Pawlak, 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: \$8,064
IMPR.: \$30,361
TOTAL: \$38,425

Subject only to the State multiplier as applicable.

ANALYSIS

The subject site of 11,200 square feet of land area is improved with a multi-level frame and masonry dwelling containing 1,793 square feet of living area. The dwelling is 7 years old. Features of the home include a full basement finished as a recreation room, central air conditioning, a fireplace and a two-car garage. The property is located in Lemont, Lemont Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process challenging both the land and improvement assessments of the subject property. In addition, in a letter the appellant questioned the "40% increase in my 2008 tax assessment." Although the appellant included no information as to the 2007 assessment of the subject property, review of the property characteristics sheet submitted by the board of review reveals that the subject's 2007 total assessment was \$27,400.

In support of the appellant's inequity contention, a grid analysis of four comparable properties located from 0.4 to 2-miles from the subject property was submitted. The comparables were described as multi-level masonry or frame and masonry dwellings that range in age from 10 to 21 years old. The comparable dwellings range in size from 1,920 to 2,327 square feet of living area. The appellant did not include any data concerning foundations for the comparables. The comparables have improvement assessments ranging from \$24,051 to \$30,114 or from

\$11.02 to \$14.52 per square foot of living area. The subject's improvement assessment is \$30,361 or \$16.93 per square foot of living area. The comparable parcels range in size from 8,977 to 21,355 square feet of land area with land assessments ranging from \$6,822 to \$19,646 or \$0.76 or \$0.92 per square foot of land area. The subject has a land assessment of \$8,064 or \$0.72 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$25,212 or \$14.06 per square foot of living area and a reduction in the subject's land assessment to \$4,928 or \$0.44 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$38,425 was disclosed. The board of review presented descriptions and assessment information on four comparable properties located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of multi-level frame and masonry dwellings that range in age from 7 to 22 years old. The dwellings range in size from 1,395 to 1,674 square feet of living area. Features include full or partial basements finished as recreation rooms and central air conditioning. Two comparables have a fireplace and three comparables have two-car garages. These properties have improvement assessments ranging from \$23,601 to \$31,874 or from \$16.34 to \$21.31 per square foot of living area. The comparables consist of parcels ranging in size from 3,990 to 6,297 square feet of land area with land assessments ranging from \$2,872 to \$4,533 or \$0.72 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's improvement and land assessments.

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 contended that the subject's assessment was inequitable because of the percentage increase in its assessment from 2007 to 2008. The Property Tax Appeal Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage

rates depending on prevailing market conditions and prior year's assessments.

The appellant also contends unequal treatment in the subject's land and improvement assessments 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). 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 parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. As to the land inequity argument, the Board has given most weight to the board of review's comparables which were located more proximate to the subject property. These four comparables had land assessments of \$0.72 per square foot of land area identical to that of the subject's land assessment. In addition, after considering the appellant's two most similarly sized land comparables to the subject, comparables #2 and #3, the appellant has failed to establish by clear and convincing evidence that the subject's land assessment is inequitable. These two land comparables presented by the appellant had land assessments of \$0.76 and \$0.92 per square foot of land area which is greater than the subject's per-square-foot land assessment. The Board finds on this record that the subject's land assessment is equitable and no reduction in the subject's land assessment is warranted.

As to the improvement inequity argument, the Board finds the appellant's comparable #1 and board of review comparables #1 and #4 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 \$24,051 to \$31,874 or from \$11.02 to \$21.31 per square foot of living area. The subject's improvement assessment of \$30,361 or \$16.93 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 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 taxation 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: March 23, 2012

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.