



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

APPELLANT: Precision Cutting 8833
DOCKET NO.: 08-25999.001-R-1 through 08-25999.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Precision Cutting 8833, the appellant(s), by attorney Aron L. Bornstein, of Law Offices of Aron L. Bornstein 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-25999.001-R-1	12-27-406-007-0000	3,500	30,230	\$ 33,730
08-25999.002-R-1	12-27-406-008-0000	3,500	7,558	\$ 11,058

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 3,125 square feet of land, which is improved with a 47 year old, two-story, masonry, apartment building. Both the appellant's evidence and the board of review's evidence state that the subject contains 3,216 square feet of living area. The subject includes six baths, and a slab. The subject is located in Leyden Township, Cook County. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant, via counsel, submitted descriptive and assessment information on four properties suggested as comparable to the subject. These properties are described as two-story or three-story, masonry, apartment buildings that are from 47 to 81 years old, and contain from 4,004 to 6,299 square feet of living area. Additionally, the suggested comparables have six baths, and either a full unfinished basement or a slab. These suggested comparables have improvement assessments ranging from \$4.24 to \$11.80 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal" wherein the subject's final assessment of

\$64,457 was disclosed. In support of the subject's assessment, the board of review presented descriptive and assessment information on two properties suggested as comparable to the subject. These properties are described as two-story, masonry, apartment buildings that are 55 years old, and contain 4,004 square feet of living area. Additionally, the suggested comparables have six baths, and all of the properties have a full unfinished basement. These suggested comparables have improvement assessments ranging from \$11.29 to \$11.80 per square foot of living area. The subject's improvement assessment is \$17.87 per square foot of living area.

At hearing, the appellant's counsel, Aron L. Bornstein, for the first time in this appeal, raised a square footage argument regarding the subject's improvement size. The appellant argued that the board of review lists both property index numbers that the subject is situated on as having a 3,216 square foot improvement, or 6,432 square feet of living area total. In support of this argument, the principal owner of the appellant, Krzysztof Rafalski, testified that he measured the improvement, and it was 26 feet wide by 66 feet long, which equates to 1,716 square feet. Mr. Rafalski then testified that he multiplied this figure by two to account for both stories of the building, and deducted 216 square feet for the unheated interior staircase in the subject, for a total improvement size of 3,216. In support of the measurements done by Mr. Rafalski, Mr. Bornstein offered into evidence a survey of the subject. The Cook County Board of Review Analyst, Michael Terebo, objected to the submission of the survey because it was not previously submitted, and the Property Tax Appeal Board withheld ruling on the objection.

Mr. Terebo then cross-examined Mr. Rafalski by asking him whether he was an appraiser or a surveyor. Mr. Rafalski answered in the negative for both questions.

After reviewing the record, hearing the testimony, and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to

the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 645-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has met this burden.

Initially, the Board will sustain the objection made by Mr. Terebo at hearing regarding the survey offered by the appellant. The survey was not timely. However, the Board finds that the subject contains 3,216 square feet of living area, as both the board of review and the appellant stated in the pleadings. Contrary to the appellant's assertion at hearing, the board of review did not use a square footage of 6,432 for subject's improvement size. Instead, the board of review used a proration factor of 80% for one parcel and 20% for the other parcel. Thus, only 80% of 3,216 (or 2,573 square feet) was assessed on the first parcel, while the remaining 20% (643 square feet) was assessed on the second parcel. Therefore, the board of review did not double count the subject's improvement size.

In addressing the equity argument, the Board finds that Comparables #1, #2, and #3 submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, and/or 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 \$9.46 to \$11.81 per square foot of living area. The subject's improvement assessment of \$17.86 per square foot of living area is above the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is not equitable, and a reduction in the subject's assessment 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: December 21, 2012



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.