FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jozef Nowak
DOCKET NO.: 08-27195.001-R-1
PARCEL NO.: 15-15-202-013-0000

The parties of record before the Property Tax Appeal Board are Jozef Nowak, 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:	$3,168
IMPR.:	$18,208
TOTAL:	$21,376

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a class 2-11[1] apartment building of masonry construction. The building contains approximately 2,237 square feet of living area and is 45 years old. The property features a full finished basement apartment. The property is located in Maywood, Proviso 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 44 to 85 years and range in size from 2,512 to 3,814 square feet of living area. Two comparables feature full or partial basements, one with a finished apartment, and one is on a slab foundation. One comparable features a 3-car garage. The comparables have improvement assessments ranging from $18,261 to $22,059 or from $5.10 to $7.27 per square foot of living area. The subject has an improvement assessment of $18,208 or $8.14 per square foot of

[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.

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 2-story masonry apartment buildings. The comparables range in size from 2,083 to 2,350 square feet of living area and range in age from 43 to 47 years old. They feature full or partial basements, three with finished area, and 2 or 2½-car garages. These properties have improvement assessments ranging from $18,963 to $20,679 or from $8.60 to $9.17 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 does not support 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 not met this burden.

The Board finds appellant's comparables #1 and #2 are substantially larger than the subject, comparables #1 and #3 are significantly older than the subject, and comparable #3 lacks a basement. Therefore these comparables received less weight in the Board's analysis. The Board finds the four comparables submitted by the board of review were similar to the subject in age, size, style and exterior construction. These comparables have improvement assessments ranging from $18,963 to $20,679 or from $8.60 to $9.17 per square foot of living area. The subject's improvement assessment of $18,208 or $8.14 per square foot of living area falls below the range established by these comparables. After considering adjustments and differences in both parties' comparables, the Board finds the subject's assessment is equitable and no reduction is 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. 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.

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: May 24, 2013

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.