



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

APPELLANT: Stephen Kochanowicz  
DOCKET NO.: 08-27227.001-R-1  
PARCEL NO.: 27-30-307-013-0000

The parties of record before the Property Tax Appeal Board are Stephen Kochanowicz, 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:** \$9,576  
**IMPR.:** \$32,452  
**TOTAL:** \$42,028

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,163 square feet of living area. The dwelling is approximately 20 years old and features a full unfinished basement, central air conditioning, a fireplace and a three-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. In support of this argument, the appellant submitted information on four comparable properties. The comparables consist of two-story frame and masonry dwellings that are 13 to 16 years old. The comparables are located within one-half mile from the subject property. The dwellings have 3,219 or 3,337 square feet of living area. The comparables have full unfinished basements and three-car garages. Three comparables have central air conditioning and a fireplace. The comparables have improvement assessments ranging from \$23,788 to \$29,159 or from \$7.17 to \$9.06 per square foot of living area. The subject property has an improvement assessment of \$32,452 or \$10.26 per square foot of living area. Based on this evidence, the appellant requested

that the subject's improvement assessment be reduced to \$27,183 or \$8.59 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$42,028 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties. They consist of two-story frame and masonry dwellings that are 20 or 22 years old. The comparables have the same assigned neighborhood code as the subject property. The dwellings have 3,163 or 3,248 square feet of living area. The comparables have full unfinished basements, central air conditioning, a fireplace and three-car garages. The comparables have improvement assessments ranging from \$35,338 to \$36,001 or from \$11.08 to \$11.22 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a brief wherein differences in features between the subject and two of the board of review's comparables were noted. In addition, the appellant argued that the board of review's comparable #1 is in fact 0.6 miles from the subject, rather than  $\frac{1}{4}$  mile as reported.

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 Board finds that all seven comparables submitted by both parties were very similar to the subject in location, age, size, features and exterior construction. These comparables have improvement assessments ranging from \$23,788 to \$36,001 or from \$7.17 to \$11.22 per square foot of living area. The subject's improvement assessment of \$32,452 or \$10.26 per square foot of living area falls within the range established by these comparables. The Board finds the subject's improvement assessment is equitable and 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn R. Lerbis*

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 22, 2011

*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.