



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

APPELLANT: Edward Ciepiela
DOCKET NO.: 08-27329.001-R-1
PARCEL NO.: 16-11-107-035-0000

The parties of record before the Property Tax Appeal Board are Edward Ciepiela, 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: \$5,181
IMPR.: \$30,340
TOTAL: \$35,521

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel is improved with a class 2-11¹ 2-story apartment building of masonry construction. The building is approximately 84 years old and contains approximately 4,763 square feet of living area. The building features a full unfinished basement. The property is located in Chicago, West Chicago 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, 2 or 3-story³ masonry apartment buildings. The buildings range in age from 86 to 116 years and range in size from 6,951 to 8,301 square feet of living area. The comparables feature full or partial unfinished basements. The comparables have improvement assessments ranging from \$37,144 to \$47,045 or from \$5.34 to \$5.81 per square foot of living area. The subject has an improvement assessment of \$30,340 or \$6.37 per square foot of living area. Based on this evidence,

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.

³ Based on the photographic 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 3,554 to 5,199 square feet of living area and range in age from 88 to 103 years. They feature full basements, one with finished area. These properties have improvement assessments ranging from \$25,899 to \$36,821 or from \$5.64 to \$8.53 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 the appellant's comparables #1, #2 and #3 and the board of review comparable #4 differ significantly in size from the subject. The appellant's comparables #1 and #2 are 3-story buildings. The board of review comparable #4 features a finished basement. Therefore these comparables received less weight in the Board's analysis. The Board finds the board of review comparables #1, #2 and #3 were similar to the subject in age, size, style, features and exterior construction. These comparables have improvement assessments ranging from \$25,899 to \$36,821 or from \$5.64 to \$7.62 per square foot of living area. The subject's improvement assessment of \$30,340 or \$6.37 per square foot of living area falls within 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mark Morris

Member

JR

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.