



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

APPELLANT: Edward Ciepiela
DOCKET NO.: 08-27352.001-R-1
PARCEL NO.: 16-13-122-004-0000

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: \$5,124
IMPR.: \$21,048
TOTAL: \$26,172**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 2-story class 2-11 apartment building of masonry construction containing 3,445 square feet of living area. The building was built in 1890. Features of the building include a full basement containing a finished apartment and a 2½-car garage. The property has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County.

The appellant's appeal is based on assessment equity.¹ The appellant submitted information on three comparable properties described as 2 or 3-story apartment buildings² of masonry construction that ranged in size from 4,536 to 5,064 square feet of living area. The dwellings were constructed from 1897 to 1921. Each comparable has the same neighborhood code as the subject property. Features of the comparables include full basements, one containing a finished apartment. Two comparables feature 1½-car garages. The comparables have improvement assessments ranging from \$18,447 to \$27,776 or from \$4.07 to \$5.84 per square foot of living area. The subject's improvement

¹ The appellant did not check any box in Section II, Part 2d of the appeal form. The evidence submitted is assessment equity comparables, not sales. Therefore the Board will treat this appeal as an equity case.

² Based on the photographic evidence.

assessment is \$21,048 or \$6.11 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$17,569 or \$5.10 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with 2-story apartment buildings of masonry construction that range in size from 3,800 to 4,058 square feet of living area. The dwellings were constructed from 1901 to 1912. Each has the same neighborhood code as the subject property. Features of the comparables include full basements containing finished apartments and 2-car garages. One comparable features central air conditioning. These properties have improvement assessments ranging from \$26,389 to \$30,839 or from \$6.64 to \$8.04 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 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 board finds the appellant's comparables #1, #2 and #3 and the board of review comparable #4 substantially larger than the subject. Appellant's comparables #1 and #2 lacked basement apartments and comparable #2 was a 3-story building. Therefore the Board finds the board of review comparables #1, #2 and #3 are the most similar to the subject in location, 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 \$26,389 to \$30,839 or from \$6.82 to \$8.04 per square foot of living area. The subject's improvement assessment of \$21,048 or \$6.11 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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

Frank J. Huff

Member

Mark Morris

Member

J.R.

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.