



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

APPELLANT: Thomas Kus
DOCKET NO.: 08-30053.001-R-1
PARCEL NO.: 15-11-125-006-0000

The parties of record before the Property Tax Appeal Board are Thomas Kus, 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: \$ 6,317
IMPR.: \$ 26,684
TOTAL: \$ 33,001

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 115-year-old, two-story, deluxe condition, single-family dwelling of masonry construction located in Proviso Township, Cook County. Features of the residence include two and one-half bathrooms, a full-unfinished basement, a fireplace and a three-car detached garage. The appellant's petition suggests the subject dwelling contains 2,880 square feet of living area, while the board of review's documents indicate the subject contains 4,304 square feet. At hearing, the appellant indicated that the subject's land assessment is not under appeal.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted a two-page letter, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents the three suggested comparables consist of two-story, single-

family dwellings of stucco or frame and masonry construction located within four blocks of the subject. The improvements range in size from 3,456 to 5,719 square feet of living area and range in age from nine to 104 years old. The comparables contain from one and one-half to four and one-half bathrooms, a finished or unfinished basement and a two-car garage. Two comparables have central air-conditioning and two comparables have fireplaces. The improvement assessments range from \$1.56 to \$6.74 per square foot of living area.

At hearing, the appellant argued that the subject contains 2,880 square feet of living area. The appellant also argued that he measured the exterior dimensions of the subject dwelling to determine its size. However, the appellant failed to provide a sketch, diagram, plat of survey or any substantive evidence in support of this claim.

In addition, the appellant provided two pages of property search results for various properties located within the subject's immediate area. The listings included the property index number, address, classification code, assessed value and neighborhood code for each property. The appellant argued the subject's assessment increased by 39% and by a greater percentage increase than these neighboring properties. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$33,001. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of stucco, masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,456 to 4,732 square feet of living area and range in age from 85 to 104 years old. The comparables contain from one and one-half to four full bathrooms, a full-finished or unfinished basement and a multi-car garage. Three comparables have a fireplace. The improvement assessments range from \$5.65 to \$8.72 per square foot of living area. The appellant's comparables one and two and the board of review's comparable three and four are the same properties.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a three-page letter highlighting various differences between the subject and the board of review's comparables as well as reiterating the appellant's contentions.

After hearing the testimony 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 appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). 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 overcome this burden.

The first issue before the Board is the correct square footage attributable to the subject improvement. At hearing, the appellant argued that the subject contains 2,880 square feet of living area. The appellant also argued that he measured the exterior dimensions of the subject dwelling to determine its size. However, the appellant failed to provide a diagram, plat of survey, sketch or any substantive evidence in support of this claim. Consequently, the Board finds the subject improvement contains 4,304 square feet of living area. The subject's improvement assessment is \$26,684 or \$6.20 per square foot of living area, based on 4,304 square feet.

Next, the Board finds the appellant's comparables one and two and the board of review's comparables to be the most similar properties to the subject in the record. These four properties are similar to the subject in improvement size, amenities, age, design and location and have improvement assessments ranging from \$5.65 to \$8.72 per square foot of living area. The subject's per square foot improvement assessment of \$6.20, based on 4,304 square feet, falls within the range established by these properties. The Board finds the appellant's remaining comparable less similar to the subject in improvement size and/or age and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

Next, the appellant argued that the subject's assessment increased by 39% and by a greater percentage increase than other properties located within the subject's neighborhood. The fact that the subject's assessment may have increased by a greater percentage than other properties in the neighborhood does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. Property Tax Appeal Board, 544 N.E.2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not

demonstrate that the properties are assessed at substantially different levels of fair market value.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank J. Huff

Member

Shawn P. Loras

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: 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.