



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

APPELLANT: Suley Man Cetin
DOCKET NO.: 08-30139.001-R-1
PARCEL NO.: 16-19-201-010-0000

The parties of record before the Property Tax Appeal Board are Suley Man Cetin, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$ 5,480
IMPR.: \$ 37,379
TOTAL: \$ 42,859**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Building #1 is a two-story multi-family dwelling of masonry construction that is 94 years old. The building has 2,206 square feet of living area, two apartment units, a full finished basement, and a two-car detached garage. Building #2 is a one and one-half story single-family dwelling of frame construction that is 115 years old. The dwelling has 870 square feet of living area and a full, finished basement. The subject property is located in Berwyn, Berwyn Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal on building #1. Equity data was not submitted on building #2. The appellant submitted information on four comparable properties described as two-story frame or frame and masonry multi-family dwellings. One of the buildings is located in the same tax block as the subject, and the other three are located one or two blocks from the subject. The comparable dwellings range in age from 95 to 110 years old, and they range in size from 2,110 to 2,184 square feet of living area. Two buildings have full basements, one of which is finished, and two buildings do not have basements. Each comparable has two apartment units and a detached garage. These properties have improvement assessments ranging from \$9.65 to \$10.82 per square

foot of living area. The appellant claims that building #1's improvement assessment is \$37,379 or \$16.94 per square foot of living area, but that is based on using the combined 2008 improvement assessment for both buildings. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$22,391 or \$10.15 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 three comparable properties for building #1 and three comparable properties for building #2. The comparables for building #1 consist of two-story masonry multi-family dwellings that have the same assigned neighborhood and classification codes as building #1. The dwellings range in age from 79 to 83 years old, and each contains 2,336 square feet of living area. Each comparable has two apartment units, a full unfinished basement, and a two-car detached garage. These properties have improvement assessments ranging from \$10.10 to \$10.15 per square foot of living area.

The comparables for building #2 consist of one-story masonry single-family dwellings that have the same assigned neighborhood code as building #2. The dwellings are either 81 or 84 years old, and they contain either 916 or 942 square feet of living area. Each comparable has a full unfinished basement and a two-car detached garage. These properties have improvement assessment ranging from \$16.34 to \$16.66 per square foot of living area.

Based on the 2008 assessment information provided by the board of review, building #1 has an improvement assessment of \$22,725 or \$10.30 per square foot of living area, and building #2 has an improvement assessment of \$14,654 or \$16.84 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 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.

Both parties presented assessment data on a total of seven equity comparables for building #1. All of the comparables submitted by both parties for building #1 were very similar in size, and

style, and they were generally similar in age. In addition, the appellant's comparables were most similar to the subject in location, and the comparables submitted by the board of review had masonry exterior construction like building #1. All seven comparables had improvement assessments that ranged from \$9.65 to \$10.15 per square foot of living area. Building #1's improvement assessment of \$10.30 per square foot of living area falls slightly above the range established by these comparables. Nevertheless, the Board finds that building #1's improvement assessment is equitable and a reduction in its assessment is not warranted. The Board also finds the board of review submitted comparables demonstrating building #2 was being equitably assessed.

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 taxation 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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: June 24, 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.