FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Steven & Maria Sroka
DOCKET NO.: 08-30189.001-C-1
PARCEL NO.: 24-15-313-015-0000

The parties of record before the Property Tax Appeal Board are Steven & Maria Sroka, the appellant(s); 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:	$ 6,384
IMPR.:	$ 50,449
TOTAL:	$ 56,833

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 7,980 square foot parcel of land improved with a 39-year old, three-story, masonry, multi-family dwelling containing 5,880 square feet of living area, six baths and six apartment units. The appellant argued unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellants submitted descriptions and assessment information on a total of three properties suggested as comparable and located within six blocks of the subject. The properties are described as two or three-story, masonry, multi-family dwellings with between six baths and six apartment units. The properties range: in age from 35 to 39 years; in size from 3,920 to 5,880 square feet of living area; and in improvement assessments from $4.59 to $10.99 per square foot of living area. Based on this evidence, the appellants 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 improvement assessment of $50,449 or $8.58 per square foot of living area was disclosed. In support

of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable and located within the subject's neighborhood. The properties are described as three-story, masonry, multi-family dwellings with six baths and six apartment units. The properties range: in age from 39 to 44 years; in size from 5,783 to 5,880 square feet of living area; and in improvement assessments from $9.11 to $9.35 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted copies of the assessor's website printouts for comparables #1 and #3 with the size of these improvements circled and question marked. In addition, the appellant submitted three new comparables properties. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, this evidence cannot be considered by the PTAB. 86 Ill.Admin.Code 1910.66.

At hearing, the appellant, Maria Sroka, testified that suggested comparable #1 has always been assessed less than the subject property. Ms. Sroka testified she is familiar with this property and has viewed it from the outside many times. She asserted that the characteristics of this comparable have been incorrectly described by the county in 2008 and that she personally measured this building from the outside. She asserted that this property contains the same square footage as the subject. To support this, she submitted Appellant's Exhibit #1, a copy of the assessor's website printouts for this property for 2010 which indicate this property contains six apartments and 5,916 square feet of living area. Ms. Sroka testified that there has been no construction or changes done to this building from 2008 to 2010.

Ms. Sroka also argued that her comparable #2 is also incorrectly described by the county. She testified she has looked into this property from the outside and this property has six apartments not four as listed by the county. She acknowledged that she does not have a printout showing the county changed the characteristics on this property and that she did not measure this property.

The board of review's representative, Michael Terebo, rested on the evidence previously submitted.

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 appellants contend 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 PTAB finds the appellant has not met this burden.

The parties presented a total of seven properties suggested as comparable to the subject. The PTAB finds the appellants' comparable #3 and the board of review's comparables #1, #3, and #4 most similar to the subject in size, design, construction and age. The properties are described as three-story, masonry, multi-family dwellings. The properties contain 5,880 square feet of building area and range in age from 35 to 39 years and in improvement assessments from $4.59 to $9.12 per square foot of living area. In comparison, the subject's improvement assessment of $9.08 per square foot of living area is below the range of these comparables. The PTAB gives less weight to the appellant's suggested comparable #1 because the evidence showed this property was incorrectly described in 2008 and, therefore, the assessment is reflective of incorrect data. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all 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.

Chairman

Member

Member

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: March 23, 2012

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.