



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

APPELLANT: Raymond Makowski  
DOCKET NO.: 09-21076.001-R-1  
PARCEL NO.: 16-31-423-080-0000

The parties of record before the Property Tax Appeal Board are Raymond Makowski, the appellant(s), by attorney Julie Realmuto, of McCarthy Duffy 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:** \$ 3,771  
**IMPR.:** \$ 26,494  
**TOTAL:** \$ 30,265

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 4,714 square foot parcel of land improved with a 45-year old, two-story, masonry, single-family dwelling. The improvement contains 2,645 square feet of living area as well as a full, unfinished basement and two bathrooms.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables. The properties were improved with a one and one-half story or two-story, single-family dwelling with either masonry or frame and masonry exterior construction and two bathrooms therein. They range: in age from 43 to 92 years; in size from 2,400 to 2,940 square feet of living area; and in improvement assessments from \$7.71 to \$7.87 per square foot. The subject's improvement assessment is \$10.02 per square foot of living area. Based upon

this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$26,494. The board of review submitted descriptive and assessment data relating to four suggested comparables located on the same block of the subject's property. The properties are 40 to 45 years old and improved with a two-story, masonry exterior construction, single-family dwelling. They range: in bathrooms from two to two and one-half baths; in size from 2,568 to 2,645 square feet of living area; and in improvement assessment from \$10.02 to \$10.29 per square foot. Amenities for the properties include a two-car garage and full basement. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the evidence, Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 data, the Board finds that the appellant has not met this burden.

The Board finds that comparable #3 submitted by the appellant and the comparables provided by the board of review are most similar to the subject in style, improvement size, and age. In its analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessments from \$7.87 to \$10.29 per square foot of living area. The subject's improvement assessment at \$10.02 per square foot is below the range established by these comparables.

As a result of this analysis, the Board finds that the appellant has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that 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 A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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

*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.