



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

APPELLANT: Frank Slepicka
DOCKET NO.: 09-21791.001-R-1
PARCEL NO.: 14-28-115-007-0000

The parties of record before the Property Tax Appeal Board are Frank Slepicka, 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: \$ 18,009
IMPR.: \$ 62,537
TOTAL: \$ 80,546

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story, single-family dwelling of frame construction containing 2,925 square feet of living area. The dwelling is 126 years old. Features of the home include a full unfinished basement and central air conditioning. The dwelling is situated on a 3,105 square foot lot located in Lake View, Cook County.

The appellant, Frank Slepicka, appeared before the property Tax Appeal Board arguing unequal treatment in the assessment process as the basis of the appeal.

In the support of this claim, the appellant submitted descriptions and assessment information on four suggested properties. The appellant also submitted photographs for the subject property and suggested comparables. The appellant submitted a photograph of the subject, Cook Country Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. The properties are located within the same neighborhood code as the subject property. They consist of two-story, single-family, frame or masonry dwellings that are over 62 years old. The dwellings range in size from 2,350 to 3,006 square feet of living area.

Three properties have central air conditioning and unfinished basements. The properties have two-car garages. The properties have improvement assessments ranging from \$51,570 to \$61,366 or from \$19.76 to \$24.89 per square foot of living area. The subject's improvement assessment is \$62,537 or 21.38 per square foot of living area.

At hearing, the appellant testified that the subject property consists of a 3,105 square foot parcel of land improved with a two-story, single-family and frame dwelling. The property has 2,925 square feet of living area. The appellant contends that board of review used greatly over assessed properties as comparable properties in its evidence. The subject property assessment increased from assessment year 2008 to assessment year 2009 by 19.8% while the appellant's comparable #3 assessment decreased by 12.7% for assessment year 2009. The subject is assessed in a manner that is not consistent and not uniform with the four suggested properties. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$67,216 or \$22.98 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$80,546 was disclosed. The subject's improvement assessment is \$62,537 or \$21.38 per square foot of living area. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties. They consist of two-story, frame, single-family dwellings that range in age from 112 to 124 years old. The dwellings range in size from 2,432 to 2,976 square feet of living area. The comparables are located in the same neighborhood code as the subject property. Features include a full unfinished basement or a finished basement and a two-car garage. Three properties have central air conditioning and a fireplace or two fireplaces. These properties have improvement assessments ranging from \$58,854 to \$71,320 or from \$23.97 to \$25.35 per square foot of living area.

At the 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.

After reviewing 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 Board further finds no reduction in the subject's assessment is 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 submitted a total of eight comparables for the Board's consideration. The Board gave less weight to appellant's comparable #1, #3 and #4 due to the improvements' smaller size when compared to the subject. The Board finds that comparable #2 submitted by the appellant and comparables #1 and #2 submitted by the board of review are most similar to the subject in location, size, style, exterior construction and features. These comparables had improvement assessments that ranged from \$61,366 to \$66,164 or from \$20.42 to \$25.35 per square foot of living area. The subject's improvement assessment of \$21.38 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and no reduction in the subject's assessment is 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

JR

Acting 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: December 23, 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.