



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

APPELLANT: William & Monica Bazarek  
DOCKET NO.: 09-26268.001-R-1  
PARCEL NO.: 10-33-319-005-0000

The parties of record before the Property Tax Appeal Board are William & Monica Bazarek, the appellants, by attorney Michael Griffin in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 11,328**  
**IMPR.: \$ 45,081**  
**TOTAL: \$ 56,409**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction that is 68 years old. The dwelling has 2,336 square feet of living area and a partial unfinished basement. The subject is classified as a class 2-06 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Jefferson Township, Cook County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on three comparable properties described as two-story masonry or frame and masonry dwellings that range in age from 72 to 83 years old. The appellants did not provide any information on the proximity of the comparables to the subject property; however, based on its street address, one of the comparables is located on the same block as the subject. The comparable dwellings range in size from 2,938 to 3,412 square feet of living area. Each comparable has one or two fireplaces, and two comparables have central air conditioning and a two-car detached garage. The appellants did not provide any information on the comparables' foundations. The comparables have improvement assessments ranging from \$56,699 to \$66,806 or from \$19.30 to \$19.76 per square foot of living area. The subject's improvement assessment is \$46,672 or \$19.98 per square foot of living area. Based on

this evidence, the appellants requested that the subject's improvement assessment be reduced to \$45,081 or \$19.30 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$58,000 was disclosed. The board of review submitted its "Board of Review Notes on Appeal" without any equity evidence in support of its assessed valuation of the subject property. The board of review submitted the subject's January 2006 sale price of \$580,000 but did not address the appellants' equity evidence.

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 warranted.

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 Board finds the appellants have met this burden.

The Board finds that the three equity comparables submitted by the appellants were very similar to the subject in design and location and were generally similar in age and exterior construction. Although the appellants' comparables were larger in size than the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$56,699 to \$66,806 or from \$19.30 to \$19.76 per square foot of living area. The subject has an improvement assessment of \$46,672 or \$19.98 per square foot of living area. The subject's improvement assessment per square foot of living area falls above the range established by the only equity comparables in the record.

The board of review provided the subject's January 2006 sale price of \$580,000 but did not submit any equity evidence to refute the evidence presented by the appellant. The subject's assessment of \$58,000 reflects a market value of approximately \$651,685 using the 2009 three-year median level of assessments for class 2 property of 8.90% as determined by the Illinois Department of Revenue. The market value reflected by the assessment is greater than the subject's sale price.

Based on this record, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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.

*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: April 20, 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.