



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

APPELLANT: Stanislaw Glinski  
DOCKET NO.: 09-26763.001-R-1  
PARCEL NO.: 18-13-415-002-0000

The parties of record before the Property Tax Appeal Board are Stanislaw Glinski, 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:** \$ 1,562  
**IMPR.:** \$ 28,686  
**TOTAL:** \$ 30,248

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 3,125 square feet of land improved with a seven-year old, two-story, masonry, multi-family dwelling with two apartments, therein. The improvement includes 3,278 square feet of living area as well as two full baths, a full basement and a two-car garage.

The appellant argued: first, that there was unequal treatment in the assessment process of the subject's improvement; and second, that the subject's market value was not accurately reflected in the property's assessment as the bases of this appeal.

In support of the equity argument, the appellant submitted limited descriptive and assessment data for four suggested comparables. The properties are improved with a two-story, multi-family dwellings with frame, masonry or frame and masonry exterior construction. They range in units from two to six apartments and in age from 16 to 90 years. The buildings' size was not submitted into evidence. The total assessments range from \$1,875 to \$26,358 without further explanation of the assessment vales to be attributed to either the land or improvement. The subject's improvement assessment is \$8.75 per square foot of living area.

As to the market value argument, the appellant provided sale data relating to the subject. The appellant disclosed that the subject had been purchased on October 29, 2003 for a price of \$320,000. The pleadings also stated: that the sale was not a transfer between related parties; that the property had been advertised for sale on the open market; and that the seller's mortgage was not assumed. Based upon this analysis, the appellants requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$28,686. In addition, the board of review submitted descriptive and assessment data for four suggested comparables located in the subject's neighborhood. The properties are improved with a two-story, masonry, multi-family dwelling. They range: in apartments from two to three units; in age from four to 16 years; in improvement size from 2,592 to 3,220 square feet of living area; and in improvement assessments from \$9.38 to \$9.51 per square foot of living area. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments and reviewing the evidence, the 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 evidence, the Board finds that the appellant has not met this burden.

The Board finds that suggested comparables submitted by the appellant fail to provide complete assessment data, namely there is no breakdown in assessment data as well as an absence of data relating to each buildings' size. Therefore, the Board finds that the comparables submitted by the board of review are most similar in style, exterior construction, age, size and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in improvement assessments from \$9.38 to \$9.51 per square foot of living area. The subject's improvement assessment at \$8.75 is below the range established by these comparables. Therefore, the Board finds that the appellant has not demonstrated that the subject is inequitably assessed and that a reduction in the subject's assessment is not warranted on this issue.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may

consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Board concludes that the appellant has not met this burden and that a reduction is not warranted.

The Board finds that the appellant's purchase of the subject in October, 2003, is too distant in time to be relevant to the assessment date at issue, January 1, 2009. Therefore, the Board accorded this evidence little weight. Thereby, the appellant has failed to demonstrate that the subject's market value is inappropriate.

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: September 21, 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.