



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

APPELLANT: James Sanicki
DOCKET NO.: 09-26922.001-R-1
PARCEL NO.: 17-06-434-030-0000

The parties of record before the Property Tax Appeal Board are James Sanicki, the appellant, by attorney James A. DiChristofano, of Law Offices of James A. DiChristofano in Harwood Heights; 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: \$ 10,455
IMPR.: \$ 84,343
TOTAL: \$ 94,798

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,075 square foot parcel of land improved with two distinct multi-family dwellings.

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

The appellant's pleadings provided no data regarding the subject's second building, while submitting only limited data as to the suggested comparables for the subject's first building.

In support of that equity argument, the appellant submitted a descriptive and assessment grid analysis reflecting data on the four properties. They are two-story or three-story, masonry, multi-family buildings. They range: in age from 119 to 126

years; in improvement size from 2,828 to 3,024 square feet of living area; and in improvement assessments from \$15.14 to \$15.19 per square foot. After correcting an error in the appellant's analysis, the subject's building #1 contains an improvement assessment of \$16.53 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment for this building.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$94,798. This total assessment reflects an improvement assessment for building #1 of \$54,537 or \$16.53 per square foot as well as an improvement assessment for building #2 of \$29,806 or \$25.35 per square foot of living area.

The board of review submitted a distinct grid for each of the subject's two buildings including descriptive and assessment data relating to four suggested comparables.

The board's evidence indicated that the subject's building #1 is a 114-year old, three-story, masonry, multi-family dwelling with 3,300 square feet of building area. The grid for building #1 included four properties located within a one-quarter mile radius from the subject. They are improved with a two-story, masonry, multi-family dwelling. The improvements range: in age from 111 to 131 years; in size from 2,058 to 2,265 square feet of living area; and in improvement assessments from \$16.64 to \$20.34 per square foot. Building #1 contains an improvement assessment of \$16.53 per square foot.

The board's evidence indicated that the subject's building #2 is a 115-year old, two-story, frame, multi-family dwelling. The grid for building #2 included four properties located within a one-quarter mile radius from the subject. They are improved with a two-story, frame or masonry, multi-family dwelling. The improvements range: in age from 114 to 119 years; in size from 1,012 to 1,512 square feet of living area; and in improvement assessments from \$25.38 to \$26.29 per square foot. Building #2 contains an improvement assessment of \$25.35 per square foot.

In addition, the board of review submitted property characteristic printouts for each suggested comparable as well as the subject's buildings. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as 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 data, the Board finds that the appellant has not met this burden and that a reduction is not warranted.

Initially, the Board finds that the appellant failed to correctly consider both of the subject's buildings, while incorrectly estimating the improvement assessment of building #1. The Board also finds that the appellant does not dispute the improvement assessment of building #2 due to the absence of any evidence relative to that building.

As to building #1, the Board finds that the parties jointly submitted eight comparables into evidence. After making adjustments for pertinent factors such as location, style, exterior construction, improvement age, improvement size and/or amenities, the Board finds that the improvement assessment of building #1 is within the adjusted range of the comparables. Therefore, the Board finds that the evidence does support the improvement assessment for each of the subject's buildings 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: February 21, 2014

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.