



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

APPELLANT: Janusz Dudek
DOCKET NO.: 09-28169.001-R-1
PARCEL NO.: 05-18-107-014-0000

The parties of record before the Property Tax Appeal Board are Janusz Dudek, the appellant, by attorney Mitchell L. Klein of Schiller Klein PC 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: \$ 23,995
IMPR.: \$ 173,206
TOTAL: \$ 197,201

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is approximately seven years old and contains 4,443 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a three-car garage. The subject property is classified as a class 2-08 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Winnetka, New Trier Township, Cook County.¹

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three suggested comparable properties described as dwellings of masonry construction. The appellant did not list the comparables' story height on the grid analysis; however, based

¹ Class 2-08 is a two or more story residence, up to 62 years of age, 3,801 to 4,999 square feet of living area.

on photographic evidence supplied by the appellant, the comparables appear to be two-story in design. The comparable properties have the same assigned neighborhood and classification codes as the subject. Two of the comparables are located in the same tax block as the subject. The comparable dwellings are from seven to thirteen years old and contain from 3,966 to 4,821 square feet of living area. The comparables have central air conditioning, either one or three fireplaces, and a garage. One comparable has a full finished basement, and two have unfinished basements, either full or partial. The comparables have improvement assessments ranging from \$121,994 to \$165,360 or from \$30.75 to \$36.67 per square foot of living area. The subject's improvement assessment is \$173,206 or \$38.98 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$150,632 or \$33.90 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 \$197,201 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of masonry construction. Comparable #3 is the same property as the appellant's comparable #2. The comparable properties have the same assigned neighborhood code as the subject. Two of the comparables are located one-quarter mile from the subject property. The dwellings are from two to twelve years old and contain from 3,894 to 4,821 square feet of living area. Each comparable has central air conditioning, two or three fireplaces, a garage, and a full basement, two of which are finished. These properties have improvement assessments ranging from \$105,160 to \$167,352 or from \$26.70 to \$41.19 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that two of the board of review's comparables were located in a different municipality than the subject. Counsel further noted that six of the seven comparables submitted had lower improvement assessments on a per square foot basis than the subject property.

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 not 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 presented assessment data on a total of six suggested comparables. The board of review's comparable #3 is the same property as the appellant's comparable #2. All of the six comparables submitted were two-story masonry dwellings like the subject, and they were also generally similar to the subject in age, location, and features. Although two of the board of review's comparables were located in a different municipality than the subject, all six comparables had the same assigned neighborhood code as the subject. Despite all of these similarities, the Board finds that there were differences in living area. The appellant's comparable #1 and board of review's comparables #2 and #4 were over 10% smaller than the subject. As a result, these comparables received reduced weight in the Board's analysis. The Board finds that the appellant's comparables #2 and #3 and the board of review's comparable #1 were more similar to the subject in size. Moreover, the Board takes note that the appellant's comparable #3 was nearly identical to the subject in living area; that the board of review's comparable #1 was identical to the subject in age; and that the appellant's comparable #2 was also submitted as a comparable by the board of review. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These three comparables had improvement assessments that ranged from \$163,048 to \$167,352 or from \$34.29 to \$41.19 per square foot of living area. The subject's improvement assessment of \$173,206 or \$38.98 per square foot of living area falls within the range established by the most similar comparables on a per square foot basis. 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 a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The

requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that 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.



Chairman



Member



Member



Member



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



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.