



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

APPELLANT: Larry Kucharik
DOCKET NO.: 10-20423.001-R-1
PARCEL NO.: 16-06-403-005-0000

The parties of record before the Property Tax Appeal Board are Larry Kucharik, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$5,270
IMPR.: \$49,240
TOTAL: \$54,510**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of stucco construction containing 2,220 square feet of living area. The dwelling was 89 years old. Features of the home include a full unfinished basement, a fireplace and a two-car detached garage. The property has a 6,200 square foot site and is located in Oak Park, Oak Park Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as two-story dwellings of frame or stucco construction that ranged in size from 2,266 to 2,454 square feet of living area. The dwellings ranged in age from 95 to 105 years old. Each comparable has the same neighborhood code as the subject property with one comparable located on the same street as the subject. Each of the comparables has a full unfinished basement. Two comparables have a fireplace. One comparable has a one-car detached garage and one comparable has a two-car detached garage. The comparables have improvement assessments ranging from \$37,835 to \$50,822 or from \$16.70 to \$20.89 per

square foot of living area. The subject's improvement assessment is \$49,240 or \$22.18 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$43,135 or \$19.43 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on two comparable properties improved with two-story dwellings of stucco construction containing 2,210 and 2,422 square feet of living area respectively. The dwellings were 95 and 100 years old. Both comparables have the same neighborhood code as the subject property with one located on the subject's street. One comparable has a full unfinished basement, a fireplace and a two-car garage. The second comparable has a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. These properties have improvement assessments of \$55,270 and \$64,472 or \$22.82 and \$29.17 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties to the appeal submitted a total of five comparable properties into the record for the Board's consideration. The Board finds all of the comparables are similar to the subject in location, size, style, exterior construction and features. All five of the comparables are older than the subject property with appellant's comparable number 1 being the oldest at 105 years. Due to their similarities to the subject, the comparables received equal weight in the Board's analysis taking into account adjustments made for differences when compared to the

subject property. The comparables had improvement assessments that ranged from \$16.70 to \$29.17 per square foot of living area. The subject's improvement assessment of \$22.18 per square foot of living area falls within the range established by the comparables in this record. 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.

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

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 18, 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.