



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

APPELLANT: Richard K. Bartosz
DOCKET NO.: 10-20773.001-R-1
PARCEL NO.: 16-31-109-025-0000

The parties of record before the Property Tax Appeal Board are Richard K. Bartosz, the appellant, by attorney John P. Fitzgerald of the Fitzgerald Law Group, P.C. 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: \$4,657
IMPR.: \$18,764
TOTAL: \$23,421**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is approximately 91 years old and contains 1,692 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a two-car garage. The subject property is classified as a class 2-05 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Berwyn, Berwyn 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 with frame, masonry, or frame and masonry construction. The appellant did not provide the comparables' story height; however, based on photographic evidence provided by the appellant, the comparables appear to be two-story in height. All of the comparables have the same assigned classification code as the subject. One of the comparable properties has the same assigned neighborhood code as the subject and that comparable is located five blocks from the subject. The other two comparables are located 1.6 and 2.4 miles

¹ Class 2-05 is for two or more story residences, over 62 years, up to 2,200 sq. ft.

from the subject. The comparable dwellings are from 70 to 105 years old and contain from 1,359 to 2,121 square feet of living area. One comparable has central air conditioning; however, the appellant did not provide any information on the comparables' foundations or garages. The comparables have improvement assessments ranging from \$13,801 to \$20,346 or from \$6.84 to \$10.16 per square foot of living area. The subject's improvement assessment is \$18,764 or \$11.09 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$14,737d or \$8.71 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 \$23,421 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject, and they are located one-quarter mile from the subject. The dwellings are from 67 to 97 years old and contain from 1,367 to 1,691 square feet of living area. Three comparables have garages; two comparables have a fireplace; and three comparables have central air conditioning. One comparable has a concrete slab foundation, and three comparables have full unfinished basements. These properties have improvement assessments ranging from \$21,353 to \$26,562 or from \$15.62 to \$17.01 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 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 seven suggested comparables. The appellant's comparables were dissimilar from the subject in living area, and two of the comparables were not located near the subject property. Moreover, the appellant did not provide any information on the comparables' foundations and garages. Consequently, the Board gave little weight to the appellant's comparables due to these differences and the lack of descriptive information about the improvements which prevents a meaningful analysis to determine the similarities of the comparables to the subject property. The board of review's comparable #1 had less living area than the

subject and also had a concrete slab foundation that was unlike the subject's full unfinished basement. As a result, this comparable received reduced weight in the Board's analysis. The Board finds the board of review's comparables #2 through #4 were more similar to the subject in living area and foundation. They were also similar in age, design, exterior construction, and location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$24,962 to \$26,562 or from \$15.71 to \$17.01 per square foot of living area. The subject's improvement assessment of \$18,764 or \$11.09 per square foot of living area falls below the range established by the most similar comparables. 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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: October 18, 2013

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.