



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

APPELLANT: Albert Wojcik  
DOCKET NO.: 10-21899.001-R-1  
PARCEL NO.: 10-32-105-014-0000

The parties of record before the Property Tax Appeal Board are Albert Wojcik, the appellant(s); 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: \$ 7,739  
IMPR: \$ 43,657  
TOTAL: \$ 51,396**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 5,528 square feet of land, which is improved with a 59 year old, two-story, frame and masonry, single-family dwelling. The subject's improvement size is 2,106 square feet of living area, which equates to an improvement assessment of \$20.73 per square foot of living area. The appellant argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for ten properties suggested as comparable to the subject. The comparables are described as two-story, frame, masonry, or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 4 to 62 years; in size from 2,202 to 3,409 square feet of living area; and in improvement assessments from \$8.04 to \$22.51 per square foot of living area. The comparables also have various amenities. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$43,657 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as

comparable to the subject. The comparables are described as two-story, frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 58 to 62 years; in size from 2,034 to 2,165 square feet of living area; and in improvement assessments from \$23.36 to \$26.88 per square foot of living area. The comparables also have several amenities. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

In rebuttal, the appellant submitted three photographs depicting a bus stop and traffic light outside the subject, and two commercial buildings located on the subject's block.

At hearing, the appellant reaffirmed the evidence previously submitted. The appellant also stated that the subject's assessment should be reduced because a bus stop and traffic light were installed outside the subject, which causes the subject to be less desirable. The Cook County Board of Review Analyst, Gabriela Nicolau, testified that Comparables #5, #7, and #8 submitted by the appellant were prorated assessments. Ms. Nicolau also submitted a grid sheet depicting descriptive and assessment information for the appellant's Comparables #1, #3, #6, and #10. These properties all have an improvement assessment per square foot above the subject's improvement assessment per square foot. This grid sheet was accepted into evidence, without objection from the appellant, and marked as "Board of Review Hearing Exhibit #1." Ms. Nicolau then reaffirmed the evidence previously submitted.

After reviewing the record, considering the evidence, and hearing the testimony, the Property Tax Appeal Board (the "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 this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

The Board finds that Comparables #3, #6, and #10 submitted by the appellant, and all of the original four comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and/or age. 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 \$20.82 to \$26.88 per square foot of living area. The subject's improvement assessment of \$20.73 per square foot of living area is below the range established by the most similar comparables.

The Board accorded no weight to the appellant's argument, at hearing, that the subject's assessment should be reduced because a bus stop and traffic light were installed outside the subject. The appellant did not submit any comparable properties that were located adjacent to a bus stop, traffic light, or both. Such evidence is paramount to determining whether the subject is equitably assessed based on this factor. Without any such evidence, the Board cannot grant a reduction based on this factor. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that 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

*Frank J. Huff*

Member

*Mario M. Louie*

Member

*J.R.*

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: March 22, 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.