



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

APPELLANT: James Osowski  
DOCKET NO.: 10-24409.001-R-1  
PARCEL NO.: 09-07-218-035-0000

The parties of record before the Property Tax Appeal Board are James Osowski, 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:** \$4,738  
**IMPR.:** \$36,962  
**TOTAL:** \$41,700

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 2,694 square feet of living area. The dwelling was 22 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The property has a 7,020 square foot site and is located in Des Plaines, Maine Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on four comparable properties described as two-story dwellings of masonry, frame, or frame and masonry construction that ranged in size from 2,619 to 2,854 square feet of living area. The dwellings ranged in age from 22 to 36 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full unfinished basement, central air conditioning and a two-car attached garage. Three of the comparables have a fireplace. The comparables have improvement assessments ranging from \$30,145 to \$34,327 or from \$11.51 to \$12.14 per square foot of

living area. The subject's improvement assessment is \$36,962 or \$13.72 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$32,166 or \$11.94 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 four comparable properties improved with two-story dwellings of masonry construction that range in size from 2,485 to 2,830 square feet of living area. Two of the dwellings were 19 years old and two were 22 years old. Each has the same neighborhood code as the subject property with two comparables located on the subject's street. Features of the comparables include a full or partial basement, central air conditioning, a fireplace and a two-car garage. One comparable has a finished recreation room in the basement. These properties have improvement assessments ranging from \$38,310 to \$41,907 or from \$13.87 to \$15.91 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 eight comparable properties into the record for the Board's consideration. The Board gave less weight in its analysis to appellant's comparable #3. This property is of frame construction whereas the subject property is masonry. The Board finds the remaining comparables submitted by both parties are similar to the subject in location, size, style, exterior construction, features and 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 \$11.51 to \$15.91 per square foot of living area. The subject's improvement assessment of \$13.72 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable.

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 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, 20 111.2d 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. 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.

*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.