



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

APPELLANT: Richard & Karen Smetana  
DOCKET NO.: 11-23242.001-R-1  
PARCEL NO.: 18-09-324-031-0000

The parties of record before the Property Tax Appeal Board are Richard & Karen Smetana, the appellants; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$ 5,441  
**IMPR.:** \$ 27,602  
**TOTAL:** \$ 33,043

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 8,062 square feet of land improved with a 46-year old, frame and masonry, single-family dwelling. The improvement contains amenities such as: a partial basement, two full and one half-baths, one fireplace, and a two-car garage.

The appellants argued: that the subject's improvement size was incorrect; and that there was unequal treatment in the assessment process of the subject's improvement as the bases of this appeal.

As to the improvement's size, the appellants' pleadings indicated that the subject contained 1,685 square feet of living area, while submitting copies of the assessor database printouts for the subject as well as a copy of a Zillow printout for the subject. The assessor's printouts indicated an improvement size of 2,000 square feet, while the Zillow printout indicated 2,185 square feet of living area.

At hearing, the appellants testified that the subject is an owner-occupied, split-level dwelling which he has lived in for approximately 8 and ½ years without any additions to the home beyond what was added in 2005. As to improvement size, the

appellant stated that he had measured the exterior of the building and that the house contained 1,865 square feet of living area and is a split-level structure and not a two-story structure. In support of this assertion, the appellant submitted Appellant's Hearing Exhibit #1 over the board of review's objection. This Exhibit was a plat of survey signed and dated on November 9<sup>th</sup>, 2005, while indicating building and lot sizes as well as the verbiage "brick and frame split-level residence". Moreover, he stated that he has been inside the other properties in his neighborhood and that those buildings are larger than the subject property. He indicated that he probably transposed numbers on his initial pleadings according to building size.

In support of the equity argument, the appellants submitted photographs, descriptive and assessment data for four suggested comparables located on the same block as is the subject. They are improved with a split-level, masonry or frame and masonry, single-family dwelling. They range: in age from 34 to 49 years; in improvement size from 1,551 to 1,996 square feet of living area; and in improvement assessments from \$13.30 to \$16.32 per square foot. The subject's improvement assessment varies depending on square footage and therefore the improvement assessment is in a disputed range from \$19.79 to \$23.49 per square foot of living area. The properties also include two full and one half-baths, one fireplace and a two-car garage. Based upon this analysis, the appellants requested a reduction in the subject's assessment.

At hearing, the appellants testified that the subject was located on a main thoroughfare; and therefore, the property's value is diminished. In support of this assertion, Appellant's Hearing Exhibit #2 was admitted without objection from the board of review. This Group Exhibit contained photographs of the subject property reflecting a church and school across the street as well as a retail shopping area down the block. The appellants provided credible and detailed testimony regarding the photographs and the subject's location. He also testified that his neighbors including his comparables received assessment reductions over the years, while the subject property received an increase in assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$45,021. The board of review submitted descriptive and assessment data relating to four suggested comparables located within a one-quarter mile radius. They are improved with a two-story, frame, masonry or frame and masonry, single-family dwelling. The improvements range: in age from 12 to 45 years; in size from 2,201 to 2,813 square feet of living area; and in improvement assessments from \$19.83 to \$22.38 per square foot.

At hearing, the board of review's representative testified that he has no personal knowledge of how the assessor's office determined the subject's classification. However, in viewing a photograph of the subject, he stated that he would classify the

property as a two-story dwelling. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellants' testified that the board of review's properties are not located in the subject's subdivision.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellants contend 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 data, the Board finds that the appellants have met this burden and that a reduction is warranted.

Initially, the Board finds that the appellants' argument that the subject's assessment increased by a greater percentage than other properties in the neighborhood does not support the contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review, 544 N.E. 2d at 771. That is properties with similar market values should have similar assessments. Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at substantially different levels of fair market value. Therefore, the appellants have not supported this type of assessment reduction request with market data.

As to the improvement size, the Board finds the subject's plat of survey as well as the appellants' testimony most probative. Therefore, the subject's improvement is a split-level residence containing 1,865 square feet of living area.

Further, the Board finds that appellants' comparables are most similar to the subject in location, style, improvement age, size, and/or amenities. In analysis, the Board accorded most weight to these comparables with adjustments thereto. The comparables range in improvement assessments from \$13.30 to \$16.32 per square foot of living area. The subject's improvement assessment at \$21.22 per square foot is above the range established by these comparables.

The Board accorded little weight to the board of review's properties due to a disparity in location, style, improvement size and/or age.

Docket No: 11-23242.001-R-1

Therefore, the Board finds that the evidence does not support the subject's assessment and that a 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

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: July 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.