



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

APPELLANT: Edward Pudlo
DOCKET NO.: 12-20644.001-R-1
PARCEL NO.: 16-31-412-015-0000

The parties of record before the Property Tax Appeal Board are Edward Pudlo, the appellant(s); 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: \$ 3,082
IMPR.: \$ 10,287
TOTAL: \$ 13,369

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of masonry construction with 1,123 square feet of living area. The dwelling was constructed in 1926. Features of the home include a full basement and a one and one-half car garage. The property

has a 3,853 square foot site and is located in Berwyn Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. In addition, the appellant contends that the board of review has overstated the subject's square footage of living area. In support of this contention, the appellant submitted a plat of survey that indicates the subject is a one-story structure and that it contains 1,123 square feet of living area. The appellant also submitted a photo of the subject that shows the subject is a Chicago bungalow single-family dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,770. The subject property has an improvement assessment of \$14,688. The board of review's grid sheet indicates the subject contains 2,295 square feet of living area. No additional information was submitted regarding the size of the subject. In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

Conclusion of Law

As to the subject's size, the Board finds that the appellant has submitted credible evidence, in the form of a plat of survey, to demonstrate that the subject contains 1,123 square feet of living area.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board notes that the appellant submitted assessment information for 2011 and 2012 and not 2013, which is the appeal

year at issue. The Board finds the best evidence of assessment equity to be board of review comparables. These comparables had improvement assessments that ranged from \$7.02 to \$9.16 per square foot of living area. The Board finds that the subject's assessment should be computed using 1,123 square feet of living area at \$9.16 per square foot of living area. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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.

Chairman



Member



Member

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: April 24, 2015



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.