

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Leon Szymanski
DOCKET NO.: 06-21070.001-R-1
PARCEL NO.: 28-17-415-031-0000

The parties of record before the Property Tax Appeal Board are Leon Szymanski, the appellant; and the Cook County Board of Review.

The subject property consists of a 28-year-old, three-story, six-unit apartment building of masonry construction containing 6,106 square feet of building area built on a 2,851 square foot lot and located in Bremen Township, Cook County. The apartment property includes six bathrooms and no basement. This six-unit building is part of a cluster of similar six-unit buildings developed with a common area lot.

The appellant submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered three suggested comparable properties located within a quarter mile of the subject. The appellant submitted both ground and aerial pictures of the subject and the comparables. These properties consist of three-story apartment buildings of masonry construction and are 12 or 28 years old. The comparables include six bathrooms and no basements. Comparables one and two contain 6,106 square feet of building area and have improvement assessments of \$39,993 or 6.55 per square foot of building area and each is part of a single, separate lot containing 10,150 square feet each. Comparable three is part of a multi-unit condominium developed on 121,818 square feet of land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$42,569, or \$6.97 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered four suggested comparable properties built on 2,851 square foot lots and located within a block of the subject. The comparables consist of three-story, six-unit buildings of masonry

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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: \$ 2,964
IMPR.: \$42,569
TOTAL: \$45,533

Subject only to the State multiplier as applicable.

PTAB/TMcG. 01/09

construction. The comparables are 28 years old and have no basements. They have six bathrooms. The comparable properties contain 6,106 square feet of building area with improvement assessments of \$44,190 or \$7.24 per square foot of building area. The comparables each contain 2,943 square foot lots and are part of a cluster of six-flats developed within a common area lot. Based on this evidence, the board of review requested confirmation of the subject property'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 Illinois Supreme Court has held that 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). 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 failed to overcome this burden.

The PTAB finds the board's four comparables are very similar to the subject. These properties have improvement assessments of \$7.24 per square foot of building area. The subject's per square foot improvement assessment of \$6.97 is below this range of properties. The PTAB affords less weight to the appellant's comparables because comparable three is a multi(unknown)-unit condominium developed on 121,818 square feet of land and comparables one and two each contain their individual lots (10,150 sq ft) and do not contain common areas. After considering the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did not adequately demonstrate that the subject apartment building was inequitably assessed by clear and convincing evidence and a reduction 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.



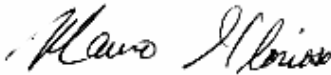
Chairman



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: January 23, 2009



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.