FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Richard Wyszynski
DOCKET NO.: 06-30279.001-R-1
PARCEL NO.: 17-06-326-003-0000

The parties of record before the Property Tax Appeal Board are Richard Wyszynski, the appellant; 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:	$ 11,822
IMPR.:	$ 48,128
TOTAL:	$ 59,950

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,016 square foot parcel of land improved with a 98-year old, 5,120 square foot, three-story, masonry, multi-family residence with five baths, five apartments and a full, unfinished basement. The appellant raised two issues: first, that there was errors in the property's descriptive data; and second, that there was unequal treatment in the assessment process of the improvement as the bases of this appeal.

In support of the first argument, the appellant indicated that the county had erroneously recorded that the subject's improvement contains warm air furnace heat and a closed porch area. Mr. Wyszynski testified that his building contained gas space heaters in the apartments, while his unit included hot water baseboard heat. His testimony was supported by photographs contained in his pleadings. In addition, he stated that the subject has an open porch, while submitting photographs confirming this testimony.

In support of this equity argument, the appellant submitted a multiple-page grid with assessment data and descriptions of 12 properties suggested as comparable to the subject. Black and white photographs of the subject property and these suggested comparables were also included. Data relating to age, number of bathrooms and number of units was absent for properties #9 through #12. The remaining data reflects that the properties are located within the subject's neighborhood and are improved with a two-story or three-story, masonry, multi-family dwelling. Eight properties range in apartments from four to seven units and in age from 80 to 113 years with either a partial or full basement. In totality, the 12 suggested improvements range in size from 5,691 to 11,696 square feet of living area and in improvement assessments from $5.25 to $8.39 per square foot of living area.

At hearing, the appellant testified that properties #7, #8, #9, and #12 are three-story buildings, while properties #10 and #11 are two-story, mixed-use buildings as depicted in the appellant's photographs. Moreover, he reiterated his written statements by credibly explaining how his building provides decent, affordable housing for long-term, low-income tenants; thereby, yielding for the appellant a low annual income.

In addition, the appellant submitted: correspondence elaborating on the appellant's additional arguments that the subject is inequitably assessed when comparing the rental income from the subject to the income from other properties; black and white photographs of the subject property and several other properties in the subject's neighborhood; rental income information for the subject property; copies of newspaper articles concerning apartment rentals in the subject's area; as well as data regarding decreasing median sale prices of real estate in the subject's neighborhood by referring to area market surveys. Of note, the photographs have typed descriptions of what the picture is depicting. Based upon these analyses, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was $69,729, with an improvement assessment at $57,907 or $11.31 per square foot of living area. The board also submitted copies of the property characteristic printouts for the subject as well as four suggested comparables with all the properties located within a two-block radius of the subject. Three of the four properties are sited on the same street, as is the subject. The board's properties contain a three-story, masonry, multi-family dwelling with a full, unfinished basement. The improvements range: in bathrooms from three to six; in age from 94 to 98 years; in apartments from three to six units; in size from 5,076 to 5,562 square feet of living area; and in improvement assessments from $11.07 to $13.29 per square foot of living area.

Moreover, the board of review's representative testified that the subject property was accorded an assessment reduction in tax year 2007 reflecting a total assessed value of $59,950. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted correspondence and attachments arguing that the board of review's comparables are superior to the subject and do not address all comparability factors.

At hearing, Mr. Wysznyski also testified that the suggested comparables he submitted have more square feet of living area than the subject, but are assessed at a lower price per square foot. He stated he has repaired the building to keep it in its current condition, but the lack of modernization decreases the value of the subject. In addition, Mr. Wysznyski asserted that the income generated by the subject property is far less than the income from other properties in the neighborhood. He argued that based upon this, the subject's assessed value should be reduced.

The board of review's representative, Tom Mahoney, testified that the appellant's properties lack comparability due to the disparity in building area. He noted that 11 of the appellant's 12 properties range in size from 6,258 to 11,696 square feet of living area. He also argued that, based on assessment theory, a larger square footage will yield a lower assessment price per square foot. Mr. Mahoney asserted that the properties submitted by the board of review are more similar to the subject.

After considering the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960).

Having considered the evidence presented, the PTAB concludes that the evidence has demonstrated that a reduction is warranted to the subject's improvement assessment.

In totality, the parties submitted 16 equity comparables. The PTAB finds that the board of review's four comparables are most similar to the subject. These four comparables contain a three-story, masonry, multi-family dwelling located within a close proximity to the subject. The improvements range: in age from 94 to 98 years; in size from 5,076 to 5,562 square feet of living area; and in improvement assessments from $11.07 to $13.29 per square foot of living area. Further, these comparables contain a full, unfinished basement and hot water furnace heat. In comparison, the subject's improvement assessment of $11.31 per square foot of living area falls within the range established by these comparables. However, PTAB further finds that the unrebutted evidence reflects that the subject's improvement does not include the same heating system, as does these comparables. Moreover, the unrebutted testimony of the board of review's representative indicated that the subject was accorded an assessment reduction in tax year 2007, which was the second year of the subject's triennial reassessment period. The subject's reduced total assessment for tax year 2007 was $59,950. Both of these factors reflect that the subject's improvement assessment should be placed below the comparables' range.

The PTAB accorded less weight to the appellant's properties due to a disparity in age, design, size and use as some of the properties have a mixed use as residential/commercial and the appellant's photographs support this data.

Further, "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979). Therefore, the PTAB finds that based upon the county board of review's 2007 non-triennial assessment reduction, it is appropriate to reduce the appellant's 2006 total assessment to $59,950. Thereby, the PTAB finds that a reduction in the subject's assessment 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.

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: February 23, 2010

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.