FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jeff & Marianne Kwiat
DOCKET NO.: 06-30940.001-R-1
PARCEL NO.: 14-29-413-025-0000

The parties of record before the Property Tax Appeal Board are Jeff & Marianne Kwiat, the appellants, by attorney Michael Griffin in Chicago, 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:	$	17,469
IMPR.:	$	52,682
TOTAL:	$	70,151

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story multi-family building of frame construction containing 2,968 square feet of building area. The building is 118 years old. Features of the building include two apartment units, a full, unfinished basement, and a two-car garage.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties described as two-story frame buildings that range in age from 112 to 122 years old. The comparables have the same neighborhood and classification codes as the subject. The buildings are multi-family, and they have three or four apartment units. The comparables range in size from 2,965 to 3,114 square feet of building area. Two comparables have full, finished basements with apartments; one has a full, unfinished basement and one has a crawl-space foundation. Two comparables have central air conditioning, and two have a garage. The comparables have improvement assessments ranging from $14.37 to $18.85 per square foot of building area. The subject's improvement assessment is $21.99 per square foot of building area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

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 consisting of two-story frame buildings that range in age from 104 to 123 years old. The comparables all have the same neighborhood and classification codes as the subject. The buildings are multi-family, and they have two or three apartment units. The comparables range in size from 2,619 to 2,800 square feet of building area. Each comparable has a full basement, one of which is finished. Each comparable has a garage; one has central air conditioning; and two have a fireplace. These properties have improvement assessments ranging from $22.39 to $45.54 per square foot of building 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 warranted.

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 assessment data, the Board finds the appellants have met this burden.

Both parties presented assessment data on a total of eight equity comparables. The Board finds the appellants' comparables numbered one, two, and four were the most similar to the subject in size. They were also very similar in age, design, and exterior construction. 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 $16.51 to $18.85 per square foot of building area. The subject's improvement assessment of $21.99 per square foot of building area falls above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and 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: June 18, 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.