FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Paul Leongas
DOCKET NO.: 07-25033.001-R-1
PARCEL NO.: 14-31-100-039-0000

The parties of record before the Property Tax Appeal Board are Paul Leongas, the appellant, by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont; and the Cook County Board of Review.

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:	$	12,384
IMPR.:	$	41,692
TOTAL:	$	54,076

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story, multi-family dwelling of masonry construction containing 1,896 square feet of living area. The dwelling is 100 years old. A feature of the dwelling include a full unfinished basement. The dwelling is situated on a 2,400 square foot lot located in West Chicago Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In the support of this claim, the appellant submitted descriptions and assessment information on four suggested properties. They consist of two or three-story, multi-family, frame or masonry dwellings that range in age from 111 to 116 years old. The comparable dwellings range in size from 3,455 to 4,387 square feet of living area. The comparables are located within two or several blocks of the subject property. Features include a full unfinished basement or full finished basement. Three properties have a two-car garage. The comparables have improvement assessments ranging from $40,195 to $59,908 or from $9.37 to $14.93 per square foot of living area. The subject's improvement assessment is $41,692 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $24,601 or $12.98 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $54,076 was disclosed. The subject's improvement assessment is $41,692 or $21.99 per square foot of living area. In support of the subject's assessment, the board of review presented descriptions and assessment information on four comparable properties. They consist of two-story, masonry, multi-family dwellings that range in age from 108 to 118 years old. The dwellings range in size from 1,680 to 1,750 square feet of living area. Three properties are located within a quarter-mile of the subject properties. Features include a full unfinished basement or a basement apartment. Three properties have a one and one-half garage or a two-car garage. These properties have improvement assessments ranging from $38,167 to $44,850 or from $22.19 to $26.70 per square foot of living 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 not warranted.

The appellant contends 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 appellant has not met this burden.

Both parties submitted a total of eight comparables for the Board's consideration. The Board gave less weight to appellant's comparable due to larger improvement size when compared to the subject. The Board finds the comparables submitted by the board of review parties are most similar to the subject in location, size, age, style, exterior construction and features. These comparables had improvement assessments that ranged from $38,167 to $44,850 or from $22.19 to $26.70 per square foot of living area. The subject's improvement assessment of $21.99 per square foot of living area is below 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 equitable and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill2d. 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis if the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no 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.

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: October 21, 2011

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.