FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ted Jablonski
DOCKET NO.: 07-29323.001-R-1
PARCEL NO.: 14-31-302-035-0000

The parties of record before the Property Tax Appeal Board are Ted Jablonski, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm LLC in Calumet City, 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.:	$ 63,900
TOTAL:	$ 76,284

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two improvements situated on one parcel. Building #1 is a one-story, multi-family dwelling of frame and masonry construction. The building is 131 years old and contains 1,855 square feet of living area.[1] Features include two apartment units, a full basement finished with an apartment, and central air conditioning. Building #2 is a two-story, single-family dwelling of stucco construction. The building is 131 years old and contains 1,172 square feet of living area. Features include a slab foundation and central air conditioning. Building #1 is classified as a class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance, and building #2 is classified as a class 2-05 residential property. The subject property is located in Chicago, West Chicago Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on eleven suggested comparable properties for building #1. No equity evidence was submitted for building #2. The comparable

[1] According to the appellant, building #1 has 1,685 square feet of living area; however, the appellant did not present any evidence to support this claim. The appellant did submit the property characteristic sheet for building #1, which indicates that building #1 has 1,855 of living area.

properties for building #1 are described as one or one and one-half story, single-family dwellings of masonry or frame and masonry construction. The comparables are identified as class 2-03 residential properties, and ten have the same assigned neighborhood code as the subject. The comparable dwellings are from 108 to 142 years old and contain from 1,460 to 1,787 square feet of living area. The comparables have improvement assessments ranging from $25,537 to $50,275 or from $17.49 to $29.40 per square foot of living area. According to the appellant, the subject's 2007 improvement assessment is $37.92 per square foot of living area. That calculation is incorrect for two reasons. First, the calculation is based on the appellant's claim that building #1 has 1,685 square feet of living area, but it actually has 1,855 square feet of living area. Second, instead of using building #1's improvement assessment in the calculation, the appellant used the combined improvement assessments for both of the subject's buildings. The subject's total assessment of $76,284 includes a land assessment of $12,384, an improvement assessment for building #1 of $41,865, and an improvement assessment for building #2 of $22,035. The appellant requested that the subject's improvement assessment be reduced to $42,176.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $76,284 was disclosed. The board of review presented descriptions and assessment information on the subject's two improvements. Building #1 has an improvement assessment of $41,865 or $22.58 per square foot of living area, and building #2 has an improvement assessment of $22,035 or $18.80 per square foot of building area. However, the board of review did not present any equity evidence in support of these assessments. 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.

In this appeal, the subject property consists of two improvements situated on one parcel of land. Building #1 is a multi-family dwelling with two apartment units, and building #2 is a single-family dwelling. The board of review did not present any equity evidence for either building. The appellant presented eleven suggested comparables for building #1 but did not submit any

equity evidence for building #2. The Board finds that the appellant's eleven comparables for building #1 were single-family dwellings, not multi-family dwellings like building #1. These comparables were generally similar to building #1 in most respects but were dissimilar in building use. These comparables had improvement assessments that ranged from $25,537 to $50,275 or from $17.49 to $29.40 per square foot of living area. Building #1 has an improvement assessment of $41,865 or $22.58 per square foot of living area that is supported by the improvement assessments for the appellant's comparables. 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 building #1'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: June 22, 2012

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.