



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Gregory Ozog
DOCKET NO.: 08-20602.001-R-1
PARCEL NO.: 14-20-228-008-0000

The parties of record before the Property Tax Appeal Board are Gregory Ozog, the appellant, by attorney Brian S. Maher, of Weis, DuBrock & Doody in Chicago; 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: \$100,800
IMPR: \$70,112
TOTAL: \$170,912**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 3,600 square foot parcel across the street from Wrigley Field¹ improved with a 3-story multi-family dwelling of masonry construction containing 4,869 square feet of living area. The dwelling is 108 years old. Features of the home include a full, finished basement, central air conditioning and a 3-car garage.

The appellant's appeal is based on unequal treatment in the assessment process regarding the subject's land assessment. The appellant also states the property is classified as a class 2-12 (apartment or mixed use commercial/residential building two to six units, 20,000 square feet or less, up to 62 years of age) and has no commercial space or rooftop seating. The appellant claims the property should be class 2-11 (apartment or mixed use commercial/residential building two to six units, 20,000 square feet or less, over 62 years of age). The appellant submitted information on four comparable properties described as class 2-12 masonry multi-family dwellings that range in age from 89 to 113 years old. The comparable dwellings range in size from 2,376 to 8,673 square feet of living area. They are situated on lots that range in size from 3,000 to 3,549 square feet of land area. One

¹ Per statement from the appellant.

comparable has central air conditioning, one has a fireplace, and one has a 1½-car garage. The appellant did not submit any data regarding the basements for the comparables. The comparables have improvement assessments ranging from \$17.22 to \$21.11 per square foot of living area², and land assessments of either \$4.89 or \$5.07 per square foot of land area. The subject's improvement assessment is \$14.40 per square foot of living area and \$28.00 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land 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 3-story masonry multi-family dwellings that range in age from 7 to 93 years old. The dwellings range in size from 4,150 to 5,490 square feet of living area. The comparables are on lots either 3,350 or 3,600 square feet in size. All four comparables feature partial basements, three of which are finished. Two comparables have central air conditioning and two have 1 or 2½-car garages. These properties have improvement assessments ranging from \$32.76 to \$58.70 per square foot of living area³. All four comparables have land assessments of \$28.00 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land 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.

The appellant did not contest the subject's improvement assessment. Regarding the land assessment, the Board finds comparables #1 and #2 submitted by the board of review most similar to the subject in size and location (in the same block as the subject and across the street from Wrigley Field). Due to their similarities to the subject, these comparables received the

² The "improvement assessment per square foot" calculations on the appellant's analysis grid are incorrect.

³ Comparable #2 submitted by the board of review had an occupancy factor applied to the assessment. According to the property characteristics sheet, that comparable's improvement has a fair market value of \$3,209,700 which reflects an improvement assessment of \$322,254, or \$58.70 per square foot of living area.

most weight in the Board's analysis. These two comparables had land assessments of \$28.00 per square foot of land area. The subject's land assessment of \$28.00 per square foot of land area is the same as these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's assessment is not warranted.

With regard to the classification argument, based on the age of the improvement, the dwelling should be classified 2-11, apartment or mixed use commercial/residential building two to six units, 20,000 square feet or less, over 62 years of age. However, this does not affect the assessment equity finding.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: March 18, 2011

Allen Castrovillari

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.