



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

APPELLANT: Zdzislaw Kozak
DOCKET NO.: 09-33656.001-R-1
PARCEL NO.: 14-31-410-029-0000

The parties of record before the Property Tax Appeal Board are Zdzislaw Kozak, the appellant, by attorney Richard Shapiro in Evanston 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: \$14,368
IMPR.: \$70,559
TOTAL: \$84,927

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of two improvements situated on one parcel. The improvements are two-story multi-family and mixed-use buildings of masonry construction. Each building is 86 years old, and each has 3,604 square feet of building area with four apartment/commercial units. Building #1 is described as having a concrete slab foundation, and building #2 is described as having a full unfinished basement. The subject property has a 3,025 square foot site and is located in Chicago,

West Chicago Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, the subject's buildings are classified as class 2-12 properties.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables for building #1 and seven different comparables for building #2; however, the appellant did not provide any information on the comparables' foundations and garages, if any.¹ On the basis of this evidence, the appellant requested that building #1's improvement assessment be reduced to \$16,091 or \$4.46 per square foot of building area and that building #2's improvement assessment be reduced to \$16,156 or \$4.48 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,927. Building #1 has an improvement assessment of \$33,812 or \$9.38 per square foot of building area, and building #2 has an improvement assessment of \$36,747 or \$10.20 per square foot of building area. On the grid analyses submitted with the "Notes on Appeal," the board of review presented information on the same three equity properties as comparables for the subject's buildings. The board of review also presented property characteristic sheets for four additional comparables.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

¹ The appellant completed Section V of the residential appeal form with information on four suggested comparables for each building and provided a spreadsheet with three additional comparables for each building. However, descriptive information about the additional properties was not provided.

Both parties presented information on a total of 21 suggested comparables. The appellant submitted 14 comparables but did not provide any information on the comparables' foundations and garages, if any. As a result, the Board gave little weight to the appellant's comparables. The lack of descriptive information about the improvements prevents a meaningful analysis to determine the similarities of the comparables to the subject property.

The Board finds that the board of review submitted the same seven properties as suggested comparables for each of the subject's buildings. Board of review comparables #4-#6 were three-story in design, not two-story like the subject and received reduced weight in the Board's analysis. Board of review comparables #1-#3 and #7 were very similar to the subject's buildings in location, design, exterior construction and age, and they were also similar to building #2 in foundation. These four comparables have improvement assessments that ranged from \$10.75 to \$12.35 per square foot of building area. Buildings #1 and #2 have improvement assessments of \$9.38 and \$10.20 per square foot of building area, respectively. The Board finds that the improvement assessments of the subject's buildings fall below the range established by the most similar comparables in the record. The Board considered adjustments and differences in the comparables when compared to the subject's buildings. The board of review comparables had basements, while building #1 had a concrete slab foundation. The superior attribute of a basement helps to explain why the board of review comparables (and building #2) had higher improvement assessments than the subject's building #1.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed and a reduction in the subject's assessment is not justified.

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: April 24, 2015



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.