



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

APPELLANT: Orest Rywak
DOCKET NO.: 10-34553.001-R-1
PARCEL NO.: 14-32-127-048-0000

The parties of record before the Property Tax Appeal Board are Orest Rywak, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman 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: \$ 23,490
IMPR.: \$ 117,642
TOTAL: \$ 141,132

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 2010 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 is improved with 2 dwellings. Improvement #1 is a two-story building of masonry construction with 3,397 square feet of living area. Improvement #2 is a two-story building of masonry construction with 1,216 square feet of living area. Both improvements are 119 years old. Improvement #1 has a full basement that is finished as an apartment and improvement #2 has a partial unfinished basement. The property is located in Chicago, North Chicago Township, Cook County. The subject property is classified as class 2-11 apartment buildings under

the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight comparables supposedly for improvement #1. The appellant failed to disclose any information regarding improvement #2 and submitted no comparables for analysis.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,132.² Improvement #1 has an improvement assessment of \$76,929 or \$22.65 per square foot of living area. Improvement #2 has an improvement assessment of \$40,713 or \$11.98 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparables for improvement #1 and four comparables for improvement #2.

The appellant submitted a rebuttal brief arguing the comparables submitted by the board of review are less proximate in location to the subject than are the appellant's 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.

The Board finds the best evidence of assessment equity for improvement #1 is the appellant's comparable #7, as well as the board of review's comparables #1 and #2. These comparables had improvement assessments that ranged from \$23.60 to \$26.11 per square foot of living area. The subject's assessment for improvement #1 of \$22.65 per square foot of living area falls below the range established by the best comparables in this record. The Board gave less weight to the parties' remaining comparables due to their dissimilar story height and/or lack of a basement foundation, unlike the subject. The Board finds the

¹ The appellant's equity grid erroneously divided the subject's total improvement assessment by the square footage of improvement #1 only.

² The board of review's grids for each improvement erroneously divided the total improvement assessment by the separate square footage of each improvement.

only evidence of assessment equity for improvement #2 is the board of review's comparables. These comparables had improvement assessments that ranged from \$37.66 to \$46.95 per square foot of living area. The subject's assessment for improvement #2 of \$11.98 per square foot of living area falls below the range established by the only comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was 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.

Mario Alvares

Chairman

JR

Member

Jerry White

Acting Member

Member

Robert Hoffmann

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 22, 2016

A. Heston

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.