



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

APPELLANT: Mark Sereika
DOCKET NO.: 10-35249.001-R-1
PARCEL NO.: 14-29-411-014-0000

The parties of record before the Property Tax Appeal Board are Mark Sereika, the appellant, by attorney Anthony Lewis, of Law Offices of Gary H. Smith 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: \$ 20,625
IMPR.: \$ 57,743
TOTAL: \$ 78,368**

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 consists of a 121-year old, two-story, multi-family dwelling of frame construction with 3,078 square feet of living area. Features of the home include a full basement with an apartment therein. The property has a 1,875 square foot site and is located in Lake View Township, Cook

County. The subject is classified as a class 2 property 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 descriptive and assessment data on six suggested equity comparables. The two-story improvements ranged: in age from 111 to 135 years; in improvement size from 2,792 to 3,558 square feet of living area; and in improvement assessments from \$14.13 to \$17.69 per square foot of living area. The properties varied in exterior construction, location and amenities. In addition, a copy of the Board's decision in the 2009 property tax appeal for the subject was submitted.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,368. The subject property was accorded an average condition and had an improvement assessment of \$57,743 or \$18.76 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted descriptive and assessment data on four suggested equity comparables. The two-story, frame or masonry improvements were of average condition and ranged: in age from 111 to 132 years; in improvement size from 2,268 to 2,948 square feet of living area; and in improvement assessments from \$18.62 to \$26.91 per square foot.

The grid analysis also indicated that property #1 sold in October, 2008, for a price of \$381.39 per square foot.

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 to be *appellant's comparables #1 and #6 as well as the board of review's comparable #4*. These comparables had improvement assessments that ranged from \$14.13 to \$19.86 per square foot of living area. The subject's improvement assessment of \$18.76 per square foot of living area falls within the range established by the best 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.

Furthermore, the Board accorded no weight to the appellant's submission of the Board's 2009 decision as each property tax year is accorded a 'de novo' standard of review and that both parties' chose to submit different evidence in this 2010 property tax appeal in comparison to the 2009 property tax appeal.

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: January 23, 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.