



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

APPELLANT: Tadeusz Zycinski
DOCKET NO.: 11-20566.001-R-1 through 11-20566.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Tadeusz Zycinski, the appellant(s), by attorney Liat R. Meisler, of Golan & Christie LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-20566.001-R-1	16-31-101-037-0000	2,880	0	\$ 2,880
11-20566.002-R-1	16-31-101-038-0000	6,413	29,602	\$ 36,015

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 2011 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a two-story dwelling of stucco construction. The dwelling is 113 years old. Features of the home include a partial finished basement and three fireplaces. The property has a 13,770 square foot site, and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-11 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 information on six equity comparables.

The appellant's evidence states that the subject's improvement size is 3,950 square feet of living area. In support of this argument, the appellant submitted a brief stating that, prior to tax year

2002, the subject's improvement size was 3,950 square feet of living area. The brief further states that, starting with tax year 2003, the subject was split into the current two PINs, from the previous one PIN, and that, following this split, the subject's improvement size was increased to 7,499 square feet of living area. The appellant's brief further states that there were no additions or construction done to the subject. As evidence of the increase in improvement size, the appellant submitted a Notice of Proposed Assessed Valuation for tax year 2002 for the subject, showing that the subject consisted of one PIN, and that the improvement size was 3,950 square feet of living area. The appellant also submitted two Notices of Proposed Assessed Valuation for tax year 2008 for the subject's two PINs, showing that the subject's improvement size was 7,499 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,895. The subject property has an improvement assessment of \$29,602.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables. The ASIQ printout submitted by the board of review states that the subject received a homeowner's exemption for tax year 2011, and therefore, the subject is owner-occupied. 35 ILCS 200/15-176.

The board of review's evidence states that the subject's improvement size is 6,154 square feet of living area, with no evidence submitted in support of this assertion.

At hearing, both parties reaffirmed the evidence previously submitted.

Conclusion of Law

Initially, the Board finds that the subject's improvement size is 6,154 square feet of living area. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The appellant submitted no evidence in support of the assertion that the subject's improvement size was 3,950 square feet of living area, other than assessment notices from tax years 2002 and 2008. Such evidence is not persuasive as to the subject's improvement size for tax year 2011. Therefore, the Board finds that the appellant has failed to prove, by a preponderance of the evidence, that the subject's improvement size is 3,950 square feet. The Board further finds that the subject's improvement size is 6,154 square feet of living area, and that the subject's improvement assessment is \$4.81 per square foot of living area.

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 notes that appellant comparables #4 and #5 are the same as board of review comparables #1 and #2, respectively. The Board finds the best evidence of assessment equity to be appellant comparables #4, #5, and #6, and board of review comparables #1, #2, and #3. These comparables had improvement assessments that ranged from \$5.62 to \$6.34 per square foot of living area. The subject's assessment of \$4.81 per square foot of living area falls below 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.

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.