



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

APPELLANT: Orest Rywak
DOCKET NO.: 11-31156.001-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 2011 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. Dwelling #1 is a two-story, multi-family dwelling of masonry construction. Dwelling #1 is approximately 119 years old and has 3,397 square feet of living area. Features include central air conditioning and a full basement finished with an apartment. Dwelling #2 is a two-story, multi-family dwelling of masonry construction. Dwelling #2 is 119 years old and has 1,216 square feet of living area. Features include central air conditioning, a partial unfinished basement and a two-car garage. The subject property has a 3,132 square foot site and is located

in Chicago, North Chicago Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, both dwellings are classified as class 2-11 properties.

The appellant contends assessment inequity as the basis of the appeal. The appellant stated that dwelling #1 had an improvement assessment of \$117,642 or \$34.63 per square foot of living area; however, that calculation was arrived at by dividing the combined improvement assessment for both of the subject's dwellings by dwelling #1's living area. In support of this argument, the appellant submitted information on eight equity comparables for dwelling #1 but did not present any evidence regarding dwelling #2.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,132. Dwelling #1 has an improvement assessment of \$76,929 or \$22.65 per square foot of living area. Dwelling #2 has an improvement assessment of \$40,713 or \$33.48 per square foot of living area. In support of its contention of the correct assessment, the board of review separately submitted information on four equity properties as comparables for each dwelling individually.

The appellant's attorney submitted a rebuttal brief.

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 that the appellant's comparables #7 and #8 and board of review comparable #4 were most similar to the subject's dwelling #1 in living area and were also similar in age. These comparables have improvement assessments that ranged from \$20.70 to \$26.20 per square foot of living area. Dwelling #1 has an improvement assessment of \$22.65 per square foot of living area, thus demonstrating that dwelling #1 is not inequitably assessed. The Board also finds the appellant failed to present any evidence to dispute the assessment for dwelling #2. 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.

Mario Abbate

Chairman

DR

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. Hertel

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.