



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

APPELLANT: David Miklos
DOCKET NO.: 12-20728.001-R-1
PARCEL NO.: 16-30-310-007-0000

The parties of record before the Property Tax Appeal Board are David Miklos, the appellant, by attorney Julie Realmuto 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: \$3,920
IMPR.: \$13,852
TOTAL: \$17,772**

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 2012 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 a 1.5-story dwelling of masonry construction with 1,567 square feet of living area. The dwelling is approximately 87 years old. Features of the property include a full unfinished basement, central air conditioning and a two-car garage. The property has a 4,900 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-03 property

under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant completed Section V - Comparable Sales/Assessment Equity Grid Analysis of the appeal using three purported comparables. However, comparable #2 and #3 have consecutive parcel numbers (PINs), the dwellings have the same description and the photographs of the two comparables depict the same dwelling indicating the improvement assessment is pro-rated over the two PINs. The comparables are improved with 1.5-story dwellings of masonry or frame and masonry construction that have 1,762 and 1,680 square feet of living area, respectively. Each comparable has an unfinished basement and one comparable has central air conditioning. The comparables have improvement assessments of \$1,486 and \$17,406 or \$.84 and \$10.36 per square foot of living area, respectively. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$8,117.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,772. The subject property has an improvement assessment of \$13,852 or \$8.84 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with 1.5-story dwellings of frame and masonry exterior construction that ranged in size from 1,419 to 1,728 square feet of living area. Each comparable has a full or partial basement with two being finished, each property has central air conditioning, two comparables have one fireplace and three comparables have either a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$12,544 to \$16,362 or from \$8.84 to \$10.36 per square foot of living area.

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 comparable #2/#3 and the board of review comparables. These comparables have varying degrees of similarity to the subject property. These comparables have improvement assessments that range from \$8.84 to \$10.36 per square foot of living area. The subject's improvement assessment of \$8.84 per square foot of living area falls at the low end of the range established by the best comparables in this record. Little weight was given to appellant's comparable #1 as the assessment of this comparable of \$.84 per square foot of living area appears to be an outlier. 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.

Chairman

K. L. Fan

Mario Alvino

Member

Member

JR

Member

Acting Member

Robert Hoffmann

Acting 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: February 19, 2016

A. Proctor

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.