



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

APPELLANT: Theodore Warnicki  
DOCKET NO.: 12-20784.001-R-1  
PARCEL NO.: 28-10-308-080-0000

The parties of record before the Property Tax Appeal Board are Theodore Warnicki, 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:** \$2,126  
**IMPR.:** \$14,841  
**TOTAL:** \$16,967

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 one-story single family dwelling of masonry construction with 1,300 square feet of living area. The dwelling is approximately 22 years old. Features of the property include a slab foundation, central air conditioning and a one-car garage. The property has an 8,505 square foot site and is located in Midlothian, Bremen 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 as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story dwellings of masonry

construction that ranged in size from 1,190 to 1,523 square feet of living area. The dwellings ranged in age from 33 to 44 years old. One comparable had an unfinished basement and two comparables had central air conditioning. These properties had improvement assessments that ranged from \$7,413 to \$14,011 or from \$4.87 to \$9.27 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$11,700.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,967. The subject property has an improvement assessment of \$14,841 or \$11.42 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 described as being improved with one-story dwellings of masonry or frame and masonry construction that had either 1,118 or 1,159 square feet of living area. Three comparables had partial basements finished with recreation rooms, each comparable had central air conditioning, three comparables each had one fireplace and three comparables each had a two-car garage. The comparables were located along the same street and within the same block as the subject property. The comparables had improvement assessments ranging from \$13,483 to \$16,127 or from \$12.06 to \$13.91 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 record contains seven comparables submitted by parties to support their respective positions. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 as well as board of review comparable #3. These comparables were similar to the subject in style and features in that none of these comparables had a basement. These properties had improvement assessments that ranged from \$4.87 to \$12.06 per square foot of living area. The Board finds that board of review comparable #3, with an improvement assessment of \$12.06 per square foot of living area, was most similar to the subject in location. The subject's improvement assessment of \$11.42 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given the remaining comparables due to differences from the subject in type

of foundation. Additionally, copies of the photographs of board of review comparables #1, #2 and #4 depict dwellings that differ from the subject in style. 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 Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting 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.