



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

APPELLANT: Mark Maciag
DOCKET NO.: 13-23300.001-R-1
PARCEL NO.: 02-16-214-004-0000

The parties of record before the Property Tax Appeal Board are Mark Maciag, the appellant(s), by attorney Julie Realmuto, Attorney at Law 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:

LAND: \$12,372
IMPR.: \$31,293
TOTAL: \$43,665

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 2013 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 41-year old, one and one-half story single-family dwelling of frame exterior construction. Features of the home include three bathrooms, a fireplace, a partial basement and a three-car garage. The property has a 70,698 square foot site and is located in Palatine Township, Cook County. The subject is classified as a class 2, residential 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 four equity comparables. They are improved with a single-family dwelling with frame construction. They ranged: in age from 58 to 66 years; in building size from 1,529 to 1,742 square feet of living area; and in improvement assessments from \$15.23 to \$16.43 per square foot of living area. The appellant's grid indicated that the subject's improvement contained 1,496 square feet without further explanation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,665. The subject property has an improvement assessment of \$31,293 or \$13.22 per square foot of living area based upon 2,367 square feet reflected in the board of review's grid sheet.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, all of which are located either on the subject's block or within the subject's area. They are improved with a one-story or one and one-half story, single-family dwelling with frame construction. They ranged: in age from 36 to 41 years; in building size from 2,155 to 2,330 square feet of living area; and in improvement assessments from \$14.82 to \$18.09 per square foot of living area.

The appellant did not submit any rebuttal evidence.

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.

Initially, the Board finds that the appellant failed to submit any evidence either in the initial pleadings or in rebuttal supporting its opinion of square footage. Therefore, the Board finds that the subject's improvement contains 2,367 square feet of living area.

Secondly, the Board finds the best evidence of assessment equity to be the *board of review's comparables #2 through #4*. These comparables had improvement assessments that ranged from \$14.82 to \$18.09 per square foot of living area. The subject's improvement assessment of \$13.22 per square foot of living area falls below the range established by the best comparables in this record. The Board finds that the remaining properties were accorded diminished weight due to the disparity in location, improvement age and/or size. 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

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: July 17, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mark Maciag, by attorney:
Julie Realmuto
Attorney at Law
3640 North Oketo
Chicago, IL 60634

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602