



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

APPELLANT: Stanley Pavilonis
DOCKET NO.: 13-23701.001-R-1 through 13-23701.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Stanley Pavilonis, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds **a reduction in part and no change in part** 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 |
|------------------|----------------------|-------------|----------------|--------------|
| 13-23701.001-R-1 | 24-14-300-027-1002 | 1,419 | 8,181 | \$9,600 |
| 13-23701.002-R-1 | 24-14-300-027-1001 | 360 | 3,647 | \$4,007 |

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 42-year-old, condominium unit of brick construction with 900 square feet of living area and a 400 square feet two car garage. The property has a 39,482 square foot site and is located in Lake Township, Cook County. The subject is classified as a class 2 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 suggested equity comparables for the condo unit and two suggested comparable properties for the garage. The comparable properties for the condo are described as residential units that are: 900 square feet of living area; one bathroom; and 42 years of age. The comparable properties for the garage are both frame and 200 square foot each.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,801. The subject property has an improvement assessment of \$14,382 or \$15.98 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted an analysis that estimates the market value of the subject property based on the 2009 sale of one unit within the subject building. The analysis calculates the overall price of the building based on the percentage of ownership of the sold unit then deducts 10% for personal property. Finally, the board of review's analysis estimates the market value of the unit based on its percentage of ownership.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board gave no weight to the conclusions of the board of review's analysis because it used only one sale comparable and it failed to show how the market in 2009 is relevant to the lien year at issue, which is 2013. In addition, the board of review failed to submit any evidence to justify the personal property deduction.

The Board finds the appellant failed to submit no fewer than three suggested comparables for the garage under Section 1910.65(c) of the Official Rules of the Board. Therefore, the Board finds that the appellant failed to carry his burden of proof and a reduction in the subject garage's assessment is not justified.

The Board finds the best evidence of assessment equity to be all of the appellant's comparables. These comparables had improvement assessments of \$9.09 per square foot of living area. The subject's improvement assessment of \$15.98 per square foot of living area falls above the range established by the best

comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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



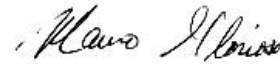
Member



Member



Acting Member



Member



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: November 20, 2015



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.