



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

APPELLANT: CTLTC PNB 15361  
DOCKET NO.: 13-33085.001-R-1  
PARCEL NO.: 10-32-130-041-0000

The parties of record before the Property Tax Appeal Board are CTLTC PNB 15361, the appellant(s), by attorney Louis C. Warchol in Niles, 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:** \$5,450  
**IMPR.:** \$28,602  
**TOTAL:** \$34,052

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 7,267 square foot parcel of land improved with an approximately 49-year old, multi-level, frame and masonry, single-family dwelling containing 1,661 square feet of living area, two and one-half baths, air conditioning, one fireplace, and a finished partial basement.

The property is located in Niles Township, Cook County and is classified as a 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted four suggested comparables. These properties are located within 300 feet of the subject and are described as multi-level, frame and masonry, single family dwellings with one and one-half or two and one-half baths, air conditioning, a fireplace and a finished partial basement. The properties range: in age from 45 to 56 years; in size from 2,261 to 2,494 square feet of living area; and in improvement assessments from \$14.84 to \$15.48 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,052 with an improvement assessment of \$28,602 or \$17.22 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted four equity comparables and four market value comparables. The equity properties within the subject's neighborhood with two located on the subject's block. They are described as multi-level, masonry or frame and masonry, single family dwellings with two and one-half or three baths, air conditioning, a fireplace and a finished full or partial basement. The properties range: in age from 51 to 55 years; in size from 1,472 to 1,577 square feet of living area; and in improvement assessments from \$17.54 to \$19.16 per square foot of living area.

The four market value comparables are located in Evanston and Lincolnwood and are described as multi-level, masonry or frame and masonry, single family dwellings. They sold between January 2012 and October 2013 for prices ranging from \$220.33 to \$275.20 per square foot of living area. Based on this evidence, the board of review requested a confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter clarifying the subject's assessment per square foot and arguing that the four market value comparables are located three to four miles away in different cities than the subject.

At hearing, the appellant, Louis Warchol, testified that the subject is over assessed when compared to the suggested comparables. He testified that these comparables are located within one block of the subject with comparable #1 across the street. He described the proximity of these properties to the subject.

As to the board of review's market value comparables, Mr. Warchol testified that these properties are located in Evanston and Lincolnwood which is four or five miles from his property in Niles. He argued that these properties are not similar to the subject in that they appear to be one-story buildings while the subject is clearly a multi-story dwelling.

Mr. Warchol testified that his assessed value was increased 80% several years ago and that he started appealing his assessed value after this increase. He testified that he continued to get small reductions each year he appealed, but that these reductions do not make up for the 80% increase he received at one time. Mr. Warchol asserted that no other properties received this 80% increase.

The board of review's representative, Lena Henderson, argued that the equity comparables are all located in close proximity to the subject with two located on the same block and similar in age, size, and design. She argued that the comparables are assessed above the subject on a per square foot basis and support the subject's current assessment. She acknowledged that the board of review also submitted four market value comparables, but argued that these also support the subject's assessment based on equity.

#### **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).

First, the Board give no weight to the board of review's market value comparables as the appellant made an equity argument. In addition, these comparables are located within differing cities. The rebutted testimony by the appellant proves these properties are not comparable to the subject based on location.

The Board finds that best evidence of assessment equity to be the board of review's comparables four equity comparables. These properties are located within four blocks of the subject and are similar in age, size, design, and amenities. These comparables have improvement assessments ranging from \$17.54 to \$19.16 per square foot of living area. In comparison, the subject has an improvement assessment of \$17.22 per square foot which falls below the range established by the best comparables in this record. The Board gave less weight to the appellant's comparables due to differences in size; commonly adhered to appraisal theory states that the larger the square footage of an improvement, the lower the price per square foot will be.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and a reduction is not warranted.

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.

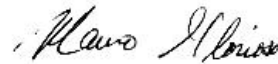
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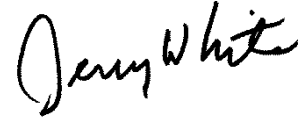
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DISSENTING: \_\_\_\_\_

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: September 18, 2015



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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.