



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

APPELLANT: David Gryga
DOCKET NO.: 14-20144.001-R-1
PARCEL NO.: 28-31-103-048-0000

The parties of record before the Property Tax Appeal Board are David Gryga, the appellant, by attorney John S. Xydakis of the Law Offices of John S. Xydakis 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: \$8,531
IMPR.: \$7,469
TOTAL: \$16,000

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 2014 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 dwelling of frame construction with 1,181 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a two-car detached garage. The property has a 26,252 square foot site and is located in Tinley Park, 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 the ranged in size from 1,105 to 1,336 square feet of living area and in age from 82 to 101 years old. These properties had improvement assessments that ranged from \$3,064 to

\$3,349 or from \$2.29 to \$3.01 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$3,212.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,000. The subject property has an improvement assessment of \$7,469 or \$6.32 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 that ranged in size from 1,082 to 1,380 square feet of living area and in age from 61 to 73 years old. These properties had improvement assessments that ranged from \$8,802 to \$13,971 or from \$7.16 to \$10.12 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 board of review comparables #1 and #2. These comparables were most similar to the subject property in style, age and features with the exception each had a basement while the subject property has a crawl space foundation. These two comparables had improvement assessments of \$8.13 and \$7.16 per square foot of living area, respectively. The subject's improvement assessment of \$6.32 per square foot of living area is below that established by the best comparables in this record but justified considering the differences in foundation. Less weight was given to the appellant's comparables due to differences from the subject in age and photographs of the comparables depict that at least two of the comparables are 1½-story or 2-story dwellings, dissimilar to the subject in style. Less weight was given board of review comparables #3 and #4 as copies of photographs of these comparables depict a multi-level style dwelling and a 1½-story dwelling, differing 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.



Chairman



Member



Member



Acting 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: _____

April 21, 2017



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.