



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

APPELLANT: Jozef Chudoba  
DOCKET NO.: 14-25910.001-R-1  
PARCEL NO.: 18-26-116-019-0000

The parties of record before the Property Tax Appeal Board are Jozef Chudoba, the appellant; 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:** \$ 3,120  
**IMPR.:** \$ 23,445  
**TOTAL:** \$ 26,565

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 consists of a 16-year-old, one-story, single-family dwelling of frame and masonry construction with 1,908 square feet of living area. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,800 square foot site and is located in Lyons 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 descriptive and assessment information on three suggested equity

comparables located within a one-mile radius of the subject. The properties were improved with a one-story or one and one-half story, single-family dwelling. They ranged: in age from 17 to 62 years; in improvement size from 1,860 to 2,179 square feet of living area; and in improvement assessments from \$5.91 to \$11.50 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,565. The subject property has an improvement assessment of \$12.29 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted descriptive and assessment information on three suggested equity comparables located on the same block, as is the subject. They were all improved with a 16-year old, one-story, single-family dwelling containing 1,970 square feet of living area. The improvement assessments ranged from \$12.08 to \$12.29 per square foot of living area.

In written rebuttal, the appellant submitted an analysis and attachments relating to three properties, while the analysis contained the verbiage "prepared for 2015 appeal only".

#### Conclusion of Law

As to the appellant's written rebuttal, Section 1910.66(c) of the official rules of the Property Tax Appeal Board states that

rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties...a party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. 35 ILCS 200/16-180.

Therefore, the Board shall not accord any weight to the appellant's subsequent new evidence submission submitted in the guise of rebuttal evidence, while clearly marked as related to the 2015 appeal only.

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 *appellant's comparables #2 and #3 as well as the board of review's comparables #1 through #3*. These comparables had

improvement assessments that ranged from \$11.48 to \$12.29 per square foot of living area. The subject's improvement assessment of \$12.29 per square foot of living area falls within the range established by the best comparables in this record. 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.