



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

APPELLANT: Ronald Puzauskas
DOCKET NO.: 14-26642.001-R-1
PARCEL NO.: 23-13-108-017-0000

The parties of record before the Property Tax Appeal Board are Ronald Puzauskas, 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: \$4,683
IMPR.: \$15,914
TOTAL: \$20,597

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 multi-level dwelling of frame and masonry construction with 1,364 square feet of living area. The dwelling is approximately 43 years old. Features of the home include a partial finished basement and a two-car garage. The property has an 8,515 square foot site and is located in Palos Hills, Palos Township, Cook County. The subject is classified as a class 2-34 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. The comparable dwellings are from 42 to 66 years old and contain from 1,442 to 1,662 square feet of living area. The comparables have improvement assessments ranging from \$11,699 to \$15,381 or from \$7.46 to \$9.41 per square foot of living area. The appellant also submitted a map showing the location

of the subject property and the comparable properties. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$12,467 or \$9.14 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$20,597 was disclosed. The subject property has an improvement assessment of \$15,914 or \$11.67 per square foot of living area. The board of review presented descriptions and assessment information on four suggested comparable properties that were located in the same block as the subject. The dwellings are 44 years old and contain from 1,071 to 1,278 square feet of living area. These properties have improvement assessments ranging from \$14,572 to \$15,743 or from \$12.03 to \$13.61 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

Both parties presented assessment data on a total of eight suggested comparables. The Board finds that the appellant's own evidence disclosed that the appellant's comparables were not located near the subject property. Additionally, the appellant's comparable #3 was significantly older than the subject. As a result, the appellant's comparables received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The Board finds these comparables were located in the same block as the subject and were very similar to the subject in design, exterior construction, age and foundation. Moreover, comparables #1 and #4 were also very similar in living area. The comparables submitted by the board of review had improvement assessments that ranged from \$12.03 to \$13.61 per square foot of living area. The subject's improvement assessment of \$11.67 per square foot of living area falls below 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.



Chairman



Member



Member



Acting Member



Acting 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: _____

May 19, 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.