



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

APPELLANT: Mark Stepien
DOCKET NO.: 16-21542.001-R-1
PARCEL NO.: 28-09-316-009-0000

The parties of record before the Property Tax Appeal Board are Mark Stepien, 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: \$2,695
IMPR.: \$10,737
TOTAL: \$13,432

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 2016 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 one-story dwelling of frame and masonry construction. The dwelling is 54 years old and has 1,449 square feet of living area. Features of the home include a crawl-space foundation, central air conditioning and a one and one-half car garage. The property has a 7,700 square-foot site and is located in Oak Forest, 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 as the basis of the appeal. The subject's land assessment is not being contested in this appeal. In support of the inequity argument, the appellant submitted a grid analysis with information on four equity comparables and a spreadsheet with limited information on three additional equity comparables. On the grid analysis, four comparables are described as one-story dwellings of frame or masonry

construction that range in age from 59 to 66 years old. Three comparables had no detailed description provided other than classification and neighborhood codes, size, and improvement assessment. The seven comparable dwellings range in size from 1,111 to 1,797 square feet of living area and have improvement assessments ranging from \$3,067 to \$5,414 or from \$2.67 to \$3.45 per square foot of living area. The appellant also submitted a map which revealed that two of the seven comparables were located within one-half mile of the subject property. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$4,361 or \$3.01 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 \$13,432 was disclosed. The subject property has an improvement assessment of \$10,737 or \$7.41 per square foot of living area. The board of review presented descriptions and assessment information on three comparable properties with the same neighborhood and classification codes as the subject. The comparables were described as being located a quarter-mile from the subject property. The comparables are improved with one-story dwellings of frame and masonry construction. The dwellings are from 50 to 54 years old and contain 1,231 or 1,449 square feet of living area. Two comparables have crawl-space foundations like the subject, and one comparable has a partial finished basement. One comparable has central air conditioning, and another has a fireplace. Each comparable has a garage, either one-car or two-car. The board of review's comparable properties have improvement assessments ranging from \$11,875 to \$12,634 or from \$8.53 to \$9.65 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.

The parties presented assessment data on a total of ten suggested comparables. The Board finds the appellant's comparables #1 through #4 were located over one-half mile from the subject; comparables #2 and #3 differed in foundation; and comparables #3 and #4 differed from the subject in living area. The Board finds the appellant did not provide enough descriptive information for comparables #5 through #7 to indicate whether they were similar to the subject property. As a result, all of the the appellant's comparables received reduced weight in the Board's analysis. Board of review comparable #2 differed from the subject in foundation and also received reduced weight.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3. The Board finds these comparables had crawl-space foundations like the subject and were identical to the subject in living area and nearly identical in age. Although they lacked central air conditioning, board of review comparables #1 and #3 were located near the subject

and were described as being one-story dwellings of frame and masonry construction like the subject. Board of review comparables #1 and #3 had improvement assessments of \$12,364 and \$12,634 or \$8.53 and \$8.72 per square foot of living area, respectively. The subject's improvement assessment of \$10,737 or \$7.41 per square foot of living area falls below the improvement assessments of the best comparables in this record. The Board considered adjustments and differences in the comparables when compared to the subject. The subject property was described as having central air conditioning, which board of review comparables #1 and #3 did not enjoy. The Board finds the subject enjoyed the superior attribute of central air conditioning yet had an improvement assessment that was less than the board of review comparables #1 and #3, thus demonstrating the property is not inequitably assessed. In summary, 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member



Member



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: May 21, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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