



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

APPELLANT: Joseph Janik
DOCKET NO.: 19-53210.001-R-1
PARCEL NO.: 12-15-324-019-0000

The parties of record before the Property Tax Appeal Board are Joseph Janik, the appellant; 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: \$3,855
IMPR.: \$47,933
TOTAL: \$51,788

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 2019 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 two-story multi-family building of masonry construction with 4,928 square feet of living area. The building was constructed in 1970 and has a full basement apartment. The property has a 5,932 square foot site and is located in Schiller Park, Leyden Township, Cook County. The subject is classified as a class 2-11 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 12 equity comparables that are located within the same neighborhood code as the subject. The comparables have sites ranging from 4,592 to 6,746 square feet of land area that are improved with two-story multi-family buildings of masonry construction containing from 4,486 to 4,950 square feet of living area. The buildings range in age from 47 to 55 years old and have other features with varying degrees of similarity to the subject. The comparables have land assessments ranging from \$2,984 to \$4,384 or \$.65 per

square foot of land area and improvement assessments ranging from \$34,091 to \$43,366 or from \$6.89 to \$8.80 per square foot of living area.

Based on this evidence the appellant requested that the subject's land assessment be reduced to \$3,500 or \$.59 per square foot of land area and the subject's improvement assessment be reduced to \$42,800 or \$8.69 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,788. The subject property has a land assessment of \$3,855 or \$.65 per square foot of land area and an improvement assessment of \$47,933 or \$9.73 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 are located within the same neighborhood code and on the same block as the subject. The comparables have sites with 5,932 or 5,985 square feet of land area that are improved with two-story multi-family buildings of masonry construction containing 4,928 square feet of living area. The buildings are either 49 or 50 years old and have other features with varying degrees of similarity to the subject. The comparables have land assessments of \$3,855 and \$3,890 or \$.65 per square foot of land area and improvement assessments of \$47,898 and \$47,933 or \$9.72 and \$9.73 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.

As to the subject's land assessment, the parties submitted assessment data on a total of 16 comparable properties for the Board's consideration. The Board gives less weight to the appellant's land comparables #2, #3, #8, #9, #10, #11 and #12, due to their differences in size when compared to the subject. The Board finds the parties' remaining comparables are more similar to the subject in location and size. The best land comparables range in size from 5,932 to 6,037 square feet of land area and have land assessments ranging from \$3,855 to \$3,924 or \$.65 per square foot of land area. The subject's 5,932 square foot site has a land assessment of \$3,855 or \$.65 per square foot of land area, which is supported by the best land comparables in this record. Therefore, the Board finds the subject's land assessment is equitably assessed and no reduction in the subject's land assessment is justified.

As to the subject's improvement assessment, the Board gives less weight to the appellant's improvement comparables #2, #3, #8, #9 and #11, due to their differences in age and size when

compared to the subject. The Board finds the remaining comparables are all similar to the subject in location, style, age, size and features. The best comparables have improvement assessments ranging from \$42,824 to \$47,933 or from \$8.69 to \$9.73 per square foot of living area. The subject's improvement assessment of \$47,933 or \$9.73 per square foot of living area is supported by the best improvement comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitably assessed.

Based on the evidence in this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, 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 the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: _____

September 21, 2021



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

AGENCY

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