



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

APPELLANT: Joe Janik
DOCKET NO.: 20-28997.001-R-1
PARCEL NO.: 12-15-325-013-0000

The parties of record before the Property Tax Appeal Board are Joe 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: \$3,753
IMPR.: \$40,109
TOTAL: \$43,862

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 2020 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 described as a two-story multi-family building of masonry exterior construction with 4,928 square feet of building area. The building is 49 years old and has a full basement finished with an apartment. The property has a 5,775 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 for both the land and improvement. In support of this argument, the appellant submitted information on twelve comparables located within the same neighborhood code as the subject. The comparables have sites ranging in size from 5,775 to 6,037 square feet of land area and are improved with class 2-11, two-story multi-family buildings of masonry exterior construction each with 4,928 square feet of building area. The buildings are 49 or 50 years old and have full basements finished with

apartments. The comparables have land assessments ranging from \$3,753 to \$3,924 or \$0.65 per square foot of land area and improvement assessments ranging from \$36,172 to \$36,454 or from \$7.34 to \$7.40 per square foot of building area.

Based on this evidence, the appellant requested reductions in the subject's land assessment to \$3,750 or \$0.65 (rounded) per square foot of land area and the improvement assessment to \$36,200 or \$7.35 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,862. The subject property has a land assessment of \$3,753 or \$0.65 per square foot of land area and an improvement assessment of \$40,109 or \$8.14 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject. The comparables have sites ranging in size from 3,650 to 5,850 square feet of land area and are improved with class 2-11, two-story multi-family buildings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,426 to 4,928 square feet of building area. The buildings range in age from 49 to 67 years old. One comparable has a crawl space foundation, and three comparables have full basements, two of which are finished with apartments. One comparable has central air conditioning and a two-car garage. The comparables have land assessments ranging from \$2,372 to \$3,802 or \$0.65 per square foot of land area and improvement assessments ranging from \$13,490 to \$41,060 or from \$8.33 to \$10.13 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends improvement 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 submitted a total of sixteen comparables for the Board's consideration. The Board gives less weight to the board of review comparables #1 and #4 due to differences in age, dwelling size, foundation, and/or other features when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties remaining comparables which are identical or nearly identical to the subject in design, exterior construction, age, dwelling size, foundation, and other features. These fourteen comparables have improvement assessments ranging from \$36,172 to \$41,060 or from \$7.34 to \$8.33 per square foot of living area. The subject's improvement assessment of \$40,109 or \$8.14 per square foot of living area

falls within the range of the best comparables in this record. Furthermore, the Board finds no change is required in the subject's land assessment of \$0.65 per square foot of land area which is the same as the per-square-foot land assessment of all the comparables in this record.

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 in this record.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's assessment 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: July 19, 2022



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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