



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

APPELLANT: George Krzeminski
DOCKET NO.: 13-35686.001-R-1
PARCEL NO.: 09-33-206-017-0000

The parties of record before the Property Tax Appeal Board are George Krzeminski, 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: \$5,709
IMPR.: \$11,718
TOTAL: \$17,427

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story dwelling of frame and masonry construction with 792 square feet of living area. The dwelling is 60 years old. Features of the home include a full unfinished basement, central air conditioning and a one-car detached garage.¹ The property has a 12,019-square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal was marked contention of law. The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 12-34348.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$11,388 based on the evidence submitted by the parties. The appellant asserted that 2012 and 2013 were within the same general assessment period for residential property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,427. The subject's assessment reflects a market value of \$174,270 or \$220.04 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment

¹ The appellant's submission revealed that the subject has central air conditioning.

Classification Ordinance. The subject has an improvement assessment of \$14.80 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted descriptions and assessment information on four comparables to demonstrate the subject was being assessed uniformly. The comparables were similar one-story dwellings of frame and masonry construction that ranged in size from 792 to 813 square feet of living area. The comparables had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$14.81 to \$15.45 per square foot of living area.

The board of review's evidence included a brief arguing that the subject property is not entitled to receive a "Rollover" for 2013 because the subject's 2012 Property Tax Appeal Board decision is not within the same general assessment period.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should not be carried forward to the subsequent year.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, **shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2012 assessment. The record further indicates that the subject property is an owner-occupied dwelling, however, 2012 and 2013 are not within the same general assessment period. The Board finds the general assessment period for Maine Township was 2010, 2011 and 2012. For this reason, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted because the subject of the appeal is not entitled to the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The Board further finds that the board of review's comparables were very similar to the subject in location, age, size and features. They had improvement assessments ranging from \$14.81 to \$15.45 per square foot of living area. The subject's improvement assessment of \$14.80 per square foot of living area falls below the range established by the board of review's comparables and supports the subject's assessment. 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 appears to exist 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: February 13, 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

AGENCY

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