

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Olena Hirna
DOCKET NO.: 02-25537.001-R-1
PARCEL NO.: 13-05-312-025

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Olena Hirna, the appellant, by Attorney Jerrold H. Mayster in Chicago; and the Cook County Board of Review.

The subject property consists of a 3,720 square foot parcel improved with a 47-year old, two-story, masonry, single-family dwelling. The improvement contains 2,001 square feet of living area as well as two baths; a full basement; and a two-car garage.

The appellant's petition indicated unequal treatment in the assessment process as the basis of the appeal.

In support of equity argument, the appellant presented evidence of assessment data and descriptions for four properties located within a two-block radius of the subject. The comparables are improved with a two-story, frame or masonry, single-family dwelling with two baths and a garage. They range in age from 45 to 49 years and in size from 1,980 to 2,667 square feet of living area. The improvement assessments range from \$10.34 to \$10.74 per square foot. On the basis of these comparisons, the appellant asserted that a reduction in the subject's assessment was warranted.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$29,556 for the subject property was disclosed reflecting an improvement assessment of \$12.51 per square foot. The notes also included property characteristics printouts for the subject and four suggested comparables. These properties contain two-story, masonry, single-family dwellings located within a three-block radius of the subject. They range in age from 45 to 49 years and in size

(Continued on Next Page)

Based on the facts and exhibits presented, 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:	\$	4,532
IMPR.:	\$	25,024
TOTAL:	\$	29,556

Subject only to the State multiplier as applicable.

PTAB/KPP

from 1,872 to 2,044 square feet of living area. Amenities also include a full basement, two baths, and a multi-car garage. The improvement assessments range from \$12.26 to \$12.81 per square foot of living area. Based on its analysis of these properties, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the appellant has not met this burden and that a reduction in the subject's assessment is not warranted.

In this appeal, there were a total of eight suggested comparables submitted by the parties. The PTAB finds that the board of review's comparables #1 through #3 are most similar in exterior construction, age and improvement size to the subject property and had improvement assessments ranging from \$12.26 to \$12.66 per square foot of living area. The subject's improvement is assessed at \$12.51 per square foot of living area which is within the range established by these comparables. The PTAB accorded diminished weight to the remaining properties due to a disparity in exterior construction and/or improvement size.

Therefore, based on a review of the equity comparables contained in the record, the PTAB finds that the appellant has not supported the contention of unequal treatment in the assessment process and a reduction in the assessment of the subject property is not warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

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 28, 2007



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.