

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dolores Kowalski
DOCKET NO.: 03-22600.001-R-1
PARCEL NO.: 12-02-114-055

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Dolores Kowalski, the appellant, by attorney Edward P. Larkin with the law firm of Larkin & Larkin in Park Ridge and the Cook County Board of Review.

The subject property consists of a 7,753 square foot parcel of land containing an 18-year old, masonry, one-story, single-family dwelling. The improvement contains 1,969 square feet of living area, two and one-half baths, a fireplace, air conditioning and a partial, unfinished basement. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the improvement as the basis for this appeal.

In support of the equity argument, the appellant submitted assessment data and descriptions of five properties suggested as comparable to the subject. A colored photograph of the subject property and a brief from the appellant's attorney were also submitted. The data in its entirety reflects that the properties are located within the subject's neighborhood and are improved with a one, one and one-half or two-story, masonry or frame and masonry, single-family dwelling with two or two and one-half baths, air conditioning, one or three fireplaces, and, for three properties, a partial, finished basement. The improvements range: in age from 34 to 51 years; in size from 2,441 to 3,532 square feet of living area; and in improvement assessments from \$4.72 to

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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: \$ 7,265
IMPR.: \$ 28,672
TOTAL: \$ 35,937

Subject only to the State multiplier as applicable.

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\$12.64 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's land and improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$28,672, or \$14.56 per square feet of living area. The board also submitted copies of the property characteristic printouts for the subject as well as three suggested comparables located within the subject's neighborhood. The board's properties contain a one-story, masonry, single-family dwelling with two baths, air conditioning, a fireplace, and a partial or full, unfinished basement. The improvements range: in age from 20 to 21 years; in size from 1,869 to 2,040 square feet of living area; and in improvement assessments from \$15.06 to \$18.60 per square foot of living area. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

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

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule 1910.65(b)*. Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

The parties presented assessment data on a total of eight equity comparables. The PTAB finds the appellant's comparables #1 and #2 and the board of review's comparables are the most similar to the subject. These five comparables contain a one-story, masonry, single-family dwelling located within the subject's neighborhood. The improvements range: in age from 20 to 51 years; in size from 1,869 to 2,441 square feet of living area; and in improvement assessments from \$6.03 to \$18.60 per square foot of living area. In comparison, the subject's improvement

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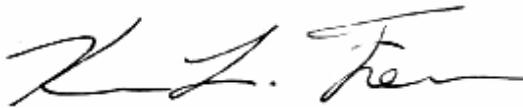
assessment of \$14.56 per square foot of living area falls within the range established by these comparables. The PTAB accorded less weight to the remaining comparables due to a disparity in design, construction and/or size.

As a result of this analysis, the PTAB further finds that the appellant has not adequately demonstrated that the subject's improvement was inequitably assessed by clear and convincing evidence and that a reduction is not warranted.

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.



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: December 7, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

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"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.