

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Maria Marszewski
DOCKET NO.: 03-29738.001-R-1
PARCEL NO.: 17-33-316-037-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Maria Marszewski, the appellants, by attorney William J. Seitz of Fisk Kart Katz and Regan, Ltd. of Chicago and the Cook County Board of Review (board).

The subject property contains two improvements located in South Township: a two-story, two-unit 115 year old masonry building, containing two bathrooms and a full basement; and a two-story, two-unit, 115-year-old frame building, containing two bathrooms and no basement with 1,512 and 1,040 square feet of living area, respectively. The property contains a total of four dwelling units. The subject's total living area is 2,552 square feet. The appellant did not provide a printout or include the subject's 1,040 square foot frame building. However, the appellant did include the missing improvement's assessment.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet of four suggested comparable properties located within a block of the subject. These properties consist of two-story, two or three-unit buildings of frame or masonry construction and range in age from 112 to 117 years. They have two or three bathrooms, three with basements and two with two-car garages. The comparables range in size from 2,236 to 3,120 square feet of building area and have improvement assessments ranging from \$14,096 to \$17,857 or from \$5.46 to \$6.86 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of

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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: \$ 3,053
IMPR. \$17,001
TOTAL: \$20,054

Subject only to the State multiplier as applicable.

PTAB/TMcG.

\$17,001, or \$6.66 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing seven suggested comparable properties located within three-quarters of a mile of the subject. The comparables consist of two-story, two-unit buildings of masonry or frame construction and range in age from 111 to 120 years. Two comparables contain full basements, two bathrooms and five with two-car garages. The comparables contain between 1,680 and 2,520 square feet of building area and have improvement assessments ranging from \$14,568 to \$17,852 or from \$7.00 to \$8.86 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

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. The appellant's argument was unequal treatment in the assessment process. 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. After an analysis of the assessment data, the Board finds the appellant has failed to overcome this burden.

The PTAB finds both the board's and the appellant's comparables somewhat similar to the subject but with considerable differences in living area, construction, location and dwelling units. These properties have improvement assessments ranging from \$5.46 to \$8.86 per square foot of living area. The subject's assessment per square foot for both improvements of \$6.66 is within the range established by these properties. After considering the differences in both parties' suggested comparables when compared to the subject property, the Board finds the evidence submitted is insufficient to effect a change in the subject's per square foot improvement assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is 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: April 1, 2008



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.