

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Maria Michalik  
DOCKET NO.: 04-25066.001-R-1  
PARCEL NO.: 04-20-301-010

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Maria Michalik, the appellant, by Attorney Edward P. Larkin in Park Ridge; and the Cook County Board of Review.

The subject property consists of a land parcel with 39,540 square feet of area that is improved with a 53-year old, two-story, frame and masonry dwelling. This improvement contains 3,335 square feet of living area as well as two full baths and one half-bath, three fireplaces, and a two-car garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties for consideration. They are improved with a two-story, masonry dwelling all of which contain two full and one half-baths. They range: in age from 16 to 26 years; in size from 3,372 to 3,742 square feet of living area; and in improvement assessments from \$15.81 to \$15.98 per square foot of living area. Amenities include a full basement, one or two fireplaces, and a multi-car garage. The subject's improvement assessment is \$17.88 per square foot of living area.

Furthermore, the appellant's attorney asserted the subject experienced a diminution in value caused by the subject's involuntary annexation in Glenview from unincorporated Northbrook. In support of this assertion, a copy of the first page of Ordinance #4657, an ordinance to annex certain territory to the Village of Glenview, Cook County, Illinois. The page reflects multiple address numbers located on Landwehr Road and Woodridge Lane. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment

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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:	\$	14,234
IMPR.:	\$	59,630
TOTAL:	\$	73,864

Subject only to the State multiplier as applicable.

PTAB/KPP

information on three comparable properties for consideration. They are improved with a two-story, masonry or frame and masonry dwelling. They range: in baths from two and one-half to three; in age from 21 to 25 years; in size from 3,045 to 3,340 square feet of living area; and in improvement assessments from \$18.14 to \$19.54 per square foot of living area. Amenities include a full basement, one fireplace and a two-car garage. Based on this evidence, the board of review requested confirmation of the subject'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 PTAB further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the PTAB finds the appellant has not met this burden.

The PTAB finds the comparable #1 submitted by the appellant and the comparables #1 and #2 submitted by the board of review are most similar to the subject in exterior construction, size, age and amenities. Due to their similarities to the subject, these three comparables received the most weight in the PTAB's analysis. These comparables had improvement assessments that ranged from \$15.81 to \$18.24 per square foot of living area. The subject's improvement assessment of \$17.88 per square foot of living area is within this range.

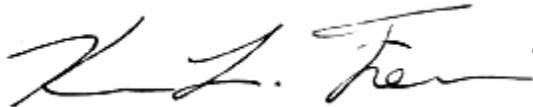
Furthermore, the PTAB finds the appellant's argument of diminution in value due to involuntary annexation unpersuasive. The appellant failed to demonstrate the diminution in value via market data or legal argument supported by case law. Assuming *arguenda* that a reduction in value occurred by the involuntary annexation of certain properties from unincorporated Northbrook to the Village of Glenview, the appellant failed to utilize similarly annexed properties as comparables to reflect a detriment to the subject's market value.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the PTAB finds the subject's per square foot improvement assessment is supported and a reduction in the subject's assessment 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

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 5, 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.