

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Diane Jaskolka
DOCKET NO.: 04-25419.001-R-1
PARCEL NO.: 07-34-401-036-0000

The parties of record before the Property Tax Appeal Board are Diane Jaskolka, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a 37-year old, one and one-half story dwelling of frame construction containing 1,926 square feet of living area with a full finished basement and an attached two-car attached garage.

The appellant's appeal is based on unequal treatment in the assessment process. In support of this argument the appellant submitted assessment information and photographs on seven comparable properties. The first four comparables were described as one, one and one-half story and three, one-story frame or frame and masonry dwellings that ranged in age from 39 to 46 years old. Each comparable had a basement. The appellant provided limited descriptions on the three remaining comparables such as property index number, classification code, neighborhood code, assessment information, living area and building assessment per square foot. The seven comparables ranged in size from 1,151 to 1,442 square feet of living area. These properties had improvement assessments ranging from \$14.45 to \$15.79 per square foot of living area. The appellant described the subject as having 1,168 square feet of living area and having an improvement assessment of \$23.36 per square foot of living area. 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 described the subject as having 1,926 square feet of living area. The board of review indicated the subject had an improvement assessment of \$14.17 per square foot of living area. The board of review submitted a copy of the subject's

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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:	\$	6,635
IMPR.:	\$	27,284
TOTAL:	\$	33,919

Subject only to the State multiplier as applicable.

property record card describing the subject as having 1,926 square feet of living area. The board of review also presented descriptions and assessment information on four comparable properties consisting of one-story frame, masonry, or frame and masonry dwellings that range in age from 39 to 47 years old. Each comparable had a full basement, one comparable had a fireplace, and each comparable had either a one or two-car attached garage. The comparables have the same neighborhood code as the subject property. The dwellings range in size from 1,091 to 1,260 square feet of living area and have improvement assessments ranging from \$14.45 to \$16.80 per square foot of living area. 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 Board 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 Board finds the appellant has not met this burden.

The Board initially finds the subject had 1,926 square feet of living area based on the documentation submitted by the board of review. The Board finds the appellant submitted no documentation to support her estimate of the subject's size.

The Board finds the comparables submitted by the parties were not particularly similar to the subject in age, size and style. Nevertheless, these comparables had improvement assessments that ranged from \$14.45 to \$16.80 per square foot of living area. The subject's improvement assessment of \$14.17 per square foot of living area is below this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

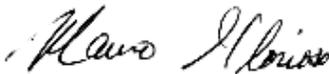
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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: February 20, 2009



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.