

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Dorothy E. Piszczek
DOCKET NO.: 05-21531.001-R-1
PARCEL NO.: 28-08-305-011-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Dorothy E. Piszczek, the appellant, and the Cook County Board of Review (board).

The subject property consists of a ten-year-old, one-story single-family dwelling of masonry construction containing 2,529 square feet of living area and located in Bremen Township, Cook County. The residence contains two bathrooms, a full basement, air conditioning, a fireplace and a two-car garage.

The appellant submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered four suggested comparable properties located within three blocks the subject. These properties consist of one-story single-family dwellings of masonry construction and range in age from seven to 19 years. The comparables have two or three bathrooms with some half-baths and full or partial basements, one finished. All homes are air-conditioned, have fireplaces and two-car garages. The comparables contain between 1,917 and 2,884 square feet of living area and have improvement assessments ranging from \$17,388 to \$32,195 or from \$8.47 to \$11.16 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$29,987, or \$11.86 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within three blocks of the subject. The comparables consist of one-story single-family dwellings of masonry construction and range in age from six to eleven years. The comparables contain two bathrooms with some half-baths,

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 6,840
IMPR. \$26,660
TOTAL: \$33,500

Subject only to the State multiplier as applicable.

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partial basements, air conditioning, fireplaces and two-car garages. The comparables range in size from 2,533 to 2,882 square feet of living area and have improvement assessments of between \$27,068 and \$30,043 or from \$10.42 to \$10.68 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property'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. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

The PTAB finds both parties' comparables basically similar to the subject but with some needed adjustments for differences in living area and age. These properties have improvement assessments ranging from \$8.47 to \$11.16 per square foot of living area. The subject's per square foot improvement assessment of \$11.86 is above this range of properties. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the subject's per square foot improvement assessment is not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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 25, 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.