

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Diane Sramek
DOCKET NO.: 05-21546.001-R-1
PARCEL NO.: 28-17-413-060-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Diane Sramek, the appellant, by attorney Gerald Sramek of Barrett & Sramek of Palos Heights and the Cook County Board of Review.

The subject property with 2,826 square feet of land consists of a 28-year-old, three-story, six-unit apartment building of masonry construction located in Bremen Township, Cook County. The apartment property includes six bathrooms. The appellant claimed the subject contained 6,000 square feet of building area but offered no evidence to support this claim. The Assessor's official records indicate 6,106 square feet of building area. The PTAB finds the Assessor's time honored record of 6,106 square feet is the best evidence of building area.

The appellant, through counsel, 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 three suggested comparable properties containing 8,400 square foot lots and located within two blocks of the subject. These properties consist of three-story, six-unit apartment buildings of masonry construction and are 28 years old. The comparables include six bathrooms. The suggested comparable apartment buildings each contain 6,000 square feet of building area. The buildings have total assessments ranging from \$45,290 to \$45,447. 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 \$44,310, or \$7.26 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered three suggested comparable properties with 2,943 square foot lots located within a block of the subject. The comparables consist of three-story, six-unit buildings of masonry construction. The comparables are 27 years old and have no basements. They have six bathrooms and no garage space. The

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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: \$ 2,940
IMPR. \$44,310
TOTAL: \$47,250

Subject only to the State multiplier as applicable.

PTAB/TMcG.

comparable properties contain 6,106 square feet of building area with improvement assessments of \$48,745 or \$7.98 per square foot of building 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 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 the board's three comparables are very similar to the subject. These properties have improvement assessments of \$7.98 per square foot of living area. The subject's per square foot improvement assessment of \$7.26 is below this range of properties. The PTAB gives less weight to the appellant's comparables because they lack land and improvement assessments that are necessary for comparative analysis. In addition, the board's comparables are more similar to the subject in lot size. After considering the suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to effect a change in the subject's assessment.

As a result of this analysis, the PTAB finds the appellant did not demonstrate that the subject apartment building was inequitably assessed by clear and convincing evidence and 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: July 28, 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.