



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Pawel & Iwona Ryszka  
DOCKET NO.: 05-25766.001-R-1  
PARCEL NO.: 12-24-407-016-0000

The parties of record before the Property Tax Appeal Board are Pawel & Iwona Ryszka, the appellant(s), by attorney Lisa A. Marino, of Marino & Assoc., PC of Chicago; and the Cook County Board of Review.

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:** \$ 5,921  
**IMPR.:** \$ 17,376  
**TOTAL:** \$ 23,297

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 56-year-old, one and one-half story style dwelling of frame and masonry construction with one full bathroom, a full-unfinished basement, central air-conditioning and a one and one-half car detached garage. The subject is situated on a 6,078 square foot parcel located in Jefferson Township, Cook County. The appellants' petition suggests the subject dwelling contains 955 square feet of living area, while the board of review's documents indicate the subject contains 1,462 square feet of living area.

The appellants, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellants submitted assessment data and descriptive information on four properties suggested as comparable to the subject. The appellants also submitted a one-page brief, photographs of the subject and the suggested

comparables and a copy of the board of review's decision. Based on the appellants' documents, the four suggested comparables consist of one-story or one and one-half story, single-family dwellings of frame construction located within two and one-half blocks of the subject. The improvements range in size from 928 to 999 square feet of living area and range in age from 61 to 100 years. The comparables contain one bathroom. Two comparables contain a full-unfinished basement and three comparables have a one-car or two-car detached garage. The improvement assessments range from \$14.53 to \$16.85 per square foot of living area. Based on the evidence submitted, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$23,297. The board of review presented descriptions and assessment information on three properties suggested as comparable to the subject. The suggested comparables are improved with one and one-half story, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,285 to 1,498 square feet of living area and range in age from 56 to 58 years. The comparables contain one or one and one-half bathrooms, a full-finished or unfinished basement and a two-car garage. Two comparables have central air-conditioning. The improvement assessments range from \$13.33 to \$14.54 per square foot of living area. Based on the evidence presented, 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 appellants' 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 appellants have not overcome this burden.

The first issue before the Board is the correct square footage attributable to the subject improvement. The Board finds that the appellants failed to substantiate the claim that the subject's square footage is different than the public record presented by the board of review. Consequently, the Board finds the subject contains 1,462 square feet of living area. The subject's improvement assessment is \$17,376 or \$11.89 per square foot of living area, based on 1,462 square feet.

The Board finds the board of review's comparables to be the most similar properties to the subject in the record. These three properties are similar to the subject in improvement size, amenities, exterior construction, age and location and have improvement assessments ranging from \$13.33 to \$14.54 per square foot of living area. The subject's per square foot improvement assessment of \$11.89, based on 1,462 square feet of living area, falls below the range established by these properties. The Board finds the appellants' comparables less similar to the subject in exterior construction, age, amenities and/or improvement size. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported by the most similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellants have 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: October 28, 2009

*Allen Castrovillari*

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.