

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Pawel Zielinski  
DOCKET NO.: 06-21490.001-R-1  
PARCEL NO.: 08-11-431-017-0000

The parties of record before the Property Tax Appeal Board are Pawel Zielinski, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, in Chicago, and the Cook County Board of Review.

The subject property is a 60-year old, one-story style dwelling of masonry construction containing 1,031 square feet of living area with a full basement finished as a recreation room.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted four comparable properties described as one-story or one and one-half-story style masonry dwellings that are 49 to 75 years old for consideration. The comparables contain 1,064 to 1,214 square feet of living area and have improvement assessments of \$12.12 to \$13.52 per square foot. The subject's improvement assessment is \$20.77 per square foot. 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 an abbreviated list of seven comparable properties consisting of one-story dwellings that contain 1,038 to 1,288 square feet and have improvement assessments of \$14.18 to \$14.53 per square foot. No further descriptive information for these properties was provided. The board of review also reported the subject sold in September 2005 for \$278,000. The board of review further submitted a list of 19 comparable sales. These properties sold between April 1992 and September 2005 for prices ranging from \$2,100 to \$271,500. No descriptions for these properties were provided. Based on this

(Continued on Next Page)

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:	\$	5,100
IMPR.:	\$	13,094
TOTAL:	\$	18,194

Subject only to the State multiplier as applicable.

PTAB/MRT/6/17/08

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 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). After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds three comparables submitted by the appellant were most similar to the subject in size, design, exterior construction, features and age. One of the appellant's comparables was given less weight because it was considerably older than the subject. The comparables submitted by the board of review were given less weight because no descriptive information was provided for these properties. Furthermore, the board of review's comparables had improvement assessments well below the subject. The range established by the most similar comparables contained in this record is \$12.12 to \$13.00 per square foot of living area. The subject's improvement assessment of \$20.77 per square foot of living area is above this range. Notwithstanding the subject's September 2005 sale for \$278,000, the Board finds the appellant's argument was assessment inequity, not overvaluation. For this reason, the Board gave no weight to the board of review's market value evidence. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's assessment 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: June 27, 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.