FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Agatha Piecha
DOCKET NO.: 06-22673.001-R-1
PARCEL NO.: 09-10-103-005-0000

The parties of record before the Property Tax Appeal Board are Agatha Piecha, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC in Chicago; and the Cook County Board of Review.

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:	$9,002
IMPR.:	$49,854
TOTAL:	$58,856

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 3,610 square feet of living area. The dwelling is approximately one year old. It has a partial, unfinished basement, central air conditioning, two fireplaces and a three-car, attached garage.

The appellant indicated in Section 2e of the appeal form that the appeal is based on comparable sales, contention of law and assessment equity. The appellant contends the subject has 3,610 square feet of living area. In support of that size, the appellant submitted a letter from an architectural firm stating the firm prepared the plans for the subject and the subject's livable square footage is 3,610 square feet. The filing also includes a diagram of the first floor of the subject with measurements for the major living areas.

In support of the claim the appellant also submitted descriptive information and assessment information on four comparable properties. They are located within two blocks of the subject. They are one to 57 years old and are of stucco, masonry or frame and masonry construction. All have central air conditioning, one to three fireplaces and two-car to three-car garages. Three have

full basements, and one of those has a recreation area. They have improvement assessments of $11.15 to $13.81 per square foot of living area. The subject has an improvement assessment of $22.77 per square foot based on its size of 3,610 square feet. The appellant did not provide any evidence with respect to sale prices of comparable properties. 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 total assessment of $91,194 and its improvement assessment of $82,192 were disclosed.

In support of the subject's assessment, the board of review presented a grid sheet indicating the subject has 4,017 square feet of living area and an improvement assessment of $20.46 per square foot. The grid sheet includes descriptions and assessment information on two comparable properties. They are located one-quarter mile from the subject and are 44 and 54 years old. They have 3,877 and 4,774 square feet of living area. They have central air conditioning, one or two fireplaces and two-car garages. They lack basements. The only evidence the board of review submitted supporting the size of the subject is an assessment characteristics printout showing a figure of 4,261 square feet.

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 warranted.

The appellant indicated the appeal was partially based on comparable sales. However, neither party provided any evidence of sale prices of comparable properties and the Board finds it will not consider that issue.

The appellant argued in part the subject is incorrectly assessed because the board of review has the size of the subject dwelling wrong. The evidence provided by the appellant included a letter from the architectural firm that designed the house indicating it has 3,610 square feet of living area. The only evidence of size offered by the board of review was an assessment printout that listed the figure of 4,261 square feet. The Board finds the letter from the architectural firm offered by the appellant is the best evidence of the size of the subject and further finds the subject improvement has 3,610 square feet.

The appellant contended assessment inequity as a part of the appeal. A party objecting to an assessment on lack of uniformity grounds has the burden of proving the disparity by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d at 22, 136 Ill.Dec. 76, 544 N.E.2d 762 (1989). The Board finds the appellant met that burden in this case.

The appellant asked for a reduction in the per-square-foot improvement assessment of the subject based on uniformity. The parties offered six equity comparables for the Board to consider. The appellant's comparable #3 and the board of review's comparables are much older than the subject. The other comparables are similar to the subject in most property characteristics. They had improvement assessments that ranged from $11.44 to $13.81 per square foot of living area. The subject is currently assessed at $22.77 per square foot of living area, which is much higher than those comparables including the comparable most similar overall to the subject, the appellant's comparable #4. Actually, the subject's per-square-foot assessment is much higher than all of the comparables, including those submitted by the board of review. The Board finds clear and convincing evidence supports the appellant's contention of assessment inequity.

After considering the evidence the Board finds the best evidence indicates the subject contains 3,610 square feet of living area. The Board also finds clear and convincing evidence indicates the subject's improvement assessment is inequitable. Therefore, the Board further finds a reduction in the subject's improvement 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: January 21, 2011

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.