



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

APPELLANT: Eva M. Lukaszcsyk  
DOCKET NO.: 06-23492.001-R-1  
PARCEL NO.: 03-36-203-028-0000

The parties of record before the Property Tax Appeal Board are Eva M. Lukaszcsyk, the appellant(s), by attorney Mitchell L. Klein, of Schiller Klein PC in 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:** \$ 3,256  
**IMPR.:** \$ 55,735  
**TOTAL:** \$ 58,991

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 10,176 square foot parcel improved with a one-year-old, two-story, average condition, single-family dwelling of frame construction containing 3,836 square feet of living area and located in Wheeling Township, Cook County. Features of the residence include three and one-half bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a three-car attached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. Based on the appellant's documents, the three suggested comparables consist of two-story, single-family dwellings of frame, masonry or frame and masonry

construction located within the subject's neighborhood. The improvements range in size from 3,871 to 4,480 square feet of living area and range in age from one to four years. The comparables contain from two and one-half to five full bathrooms, a partial or full-unfinished basement, central air-conditioning, one or two fireplaces and a multi-car attached garage. The improvement assessments range from \$6.19 to \$13.05 per square foot of living area. Based on the evidence submitted, the appellant 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 \$58,991. The subject's improvement assessment is \$55,735 or \$14.53 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry or frame and masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,848 to 4,752 square feet of living area and range in age from four to ten years. The comparables contain two and one-half or three and one-half bathrooms, central air-conditioning, a partial or full-unfinished basement and a three-car attached garage. Two comparables contain a fireplace. The board's comparable one enjoys deluxe condition and comparables two and three are average condition. The improvement assessments range from \$15.43 to \$16.88 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a one-page brief highlighting various differences between the subject and the board of review's comparables.

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 appellant's 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 appellant has not overcome this burden.

Both parties presented assessment data on a total of six equity comparables. The Board finds these six properties similar to the subject in design, amenities and location with improvement assessments ranging from \$6.19 to \$16.88 per square foot of living area. The subject's per square foot improvement assessment

of \$14.53 falls within the range established by these properties. The Board further finds that five of these properties are superior to the subject in exterior construction; three are superior in improvement size, one superior in condition and one inferior in age as compared to the subject. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. In the instant case, the Board finds this theory is exemplified; the larger dwellings have lower per square foot assessments; and the smaller dwellings have higher per square foot assessments. After considering adjustments for size, condition and exterior construction as well as other differences in both parties' suggested comparables when compared to the subject, the Board finds the evidence provided by both parties' does not support a change in the subject's assessment.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling 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.

*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: April 23, 2010

*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.