



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

APPELLANT: Anna Pacura  
DOCKET NO.: 06-24968.001-R-1  
PARCEL NO.: 18-26-114-016-0000

The parties of record before the Property Tax Appeal Board are Anna Pacura, the appellant, by attorney Christopher Koczwarra 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:** \$ 5,313  
**IMPR.:** \$ 28,219  
**TOTAL:** \$ 33,532

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 7,380 square foot parcel improved with a seven-year-old, one-story, single-family dwelling of frame and masonry construction containing 1,970 square feet of living area and located in Lyons Township, Cook County. Features of the residence include two and one-half bathrooms, a partial-unfinished basement, central air-conditioning, a fireplace and a two-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 well as overvaluation as the bases of the appeal. In support of the overvaluation argument, the appellant's evidence disclosed that the subject was purchased on August 2, 2005 for a price of \$363,000 and provided a copy of the subject's settlement statement.

Regarding the inequity claim, the appellant provided three suggested comparable properties consisting of one-story or one and one-half story, single-family dwellings of frame, masonry or

frame and masonry construction located within the subject's neighborhood. Two of the comparables are located on the same street and block as the subject. The improvements range in size from 1,950 to 3,364 square feet of living area and range in age from six to ten years old. The comparables contain one and one-half, two or two and one-half bathrooms, central air-conditioning and a two-car attached garage. Two comparables contain an unfinished basement and two comparables have a fireplace. The improvement assessments range from \$10.59 to \$13.31 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 \$33,532. The subject's improvement assessment is \$28,219 or \$14.32 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 one-story, 1,970 square foot, seven-year-old, single-family dwellings of frame and masonry construction with the same neighborhood code as the subject. Two of the comparables are located on the same street as the subject. The comparables contain two and one-half bathrooms, a partial-unfinished basement, air-conditioning, a fireplace and a two-car attached garage. The improvement assessments are \$14.37 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 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.

Regarding the inequity claim, the Board finds the appellant's comparables one and two and the board of review's comparables to be the most similar properties to the subject in the record. These five properties are similar to the subject in improvement size, amenities, age, design and location and have improvement assessments ranging from \$11.75 to \$14.37 per square foot of living area. The subject's per square foot improvement assessment of \$14.32 falls within the range established by these properties. The Board finds the one remaining comparable less similar to the subject in improvement size and accorded less weight. 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.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having reviewed the record and considering the evidence, the Board finds the appellant has failed to meet this burden and no reduction is warranted.

The Property Tax Appeal Board finds that the subject's market value as established by the August 2005 sale price supports the subject's current assessment 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: December 3, 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.