FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Anna Zabrzewska
DOCKET NO.: 06-25166.001-R-1
PARCEL NO.: 18-35-226-020-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Anna Zabrzewska, 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:	$ 3,717
IMPR.:	$ 24,329
TOTAL:	$ 28,046

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,450 square foot parcel improved with a 24-year-old, two-story, single-family dwelling of frame and masonry construction containing 1,703 square feet of living area and located in Lyons Township, Cook County. Features of the residence include two and one-half bathrooms, a partial-finished basement, central air-conditioning, a fireplace and a two-car detached garage.

The appellant, through counsel, appeared before the PTAB 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 or multi-level, single-family dwellings of frame or frame and masonry construction located within eleven blocks of the subject. The improvements range in size from 1,248 to 1,867 square feet of living area and range in age from 36 to 51 years old. The comparables contain one and one-half or two and one-half

bathrooms, a partial-finished or unfinished basement and a one-car or two-car garage. One comparable has air-conditioning. The improvement assessments range from $9.40 to $11.29 per square foot of living area.

At hearing, the appellant's attorney provided a copy of the assessor's 2007 final decision for the subject. The assessor's decision disclosed that the subject's improvement assessment was reduced from $28,682 to $24,329. The appellant's attorney argued that the subject's 2007 assessment reduction falls within the same triennial period. 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 $32,399. The subject's improvement assessment is $28,682 or $16.84 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 1,418 to 1,699 square feet of living area and range in age from 16 to 52 years old. The comparables contain two or two and one-half bathrooms, a finished or unfinished basement, central air-conditioning, a fireplace and a multi-car garage. The improvement assessments range from $12.69 to $16.75 per square foot of living area.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 PTAB finds the appellant has overcome this burden.

At hearing, the appellant's attorney provided a copy of the assessor's 2007 final decision for the subject. The assessor's decision disclosed that the subject's improvement assessment was reduced from $28,682 to $24,329. The appellant's attorney argued that the subject's 2007 assessment reduction falls within the same triennial period.

The PTAB finds the courts have held that "A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 952, 954 (1st Dist. 1979)." Therefore, the Board finds that the assessor's 2007 non-triennial assessment reduction shall apply to the 2006 assessment year for the subject improvement at $24,329.

The PTAB finds no further reduction based on the appellant's inequity argument 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: July 22, 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.