Final Administrative Decision of the
State of Illinois
PROPERTY TAX APPEAL BOARD

APPELLANT: Esther Gawlik
DOCKET NO.: 06-29917.001-R-1
PARCEL NO.: 24-25-211-059-0000

The parties of record before the Property Tax Appeal Board are Esther Gawlik, the appellant(s), by attorney Rusty A. Payton, of Law Offices of Rusty A. Payton, P.C. of 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:	$ 2,800
IMPR.:	$ 9,500
TOTAL:	$12,300

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,000 square foot parcel improved with a 50-year-old, one and one-half story style single-family dwelling of frame and masonry construction. Containing 1,355 square feet of living area, the subject features one full bath, a full basement, and a one-car garage. The subject is located in Worth Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of one and one-half story style single-family dwellings of frame, masonry or frame and masonry construction from 51 to 86 years old. The comparable dwellings contain one or two full baths and basements; two have additional half-baths; and two are air conditioned. The comparables range in size from 1,438 to 1,565 square feet of living area and have improvement assessments ranging from $5.29 to $6.92 per square foot of living area. A copy of the subject's 2006 board of review final decision was also included. 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 improvement assessment of $12,595, or $9.30 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of one and one-half story style single-family dwellings of frame and masonry construction. The comparables contain one or two full baths and basements; two have additional half baths; three are air conditioned; three have fireplaces; and three have garages. These properties range in size from 1,080 to 1,286 square feet of living area and have improvement assessments ranging from $4.86 to $12.06 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 overcome this burden.

The Property Tax Appeal Board finds that the parties submitted seven properties as comparable to the subject. The Board places the most weight on the board of review's comparable numbered one and the appellant's comparables two and three. The Board finds that these three properties are similar to the subject in size, age, style and amenities when compared to the subject. The Board places diminished weight on the remaining properties. The Board finds the remaining properties overall are dissimilar to the subject in size, age and/or amenities when compared to the subject. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties most similar to the subject contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and a 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.

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: September 28, 2009

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.