



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

APPELLANT: Donna Sarniak-Rzepka
DOCKET NO.: 06-30229.001-R-1
PARCEL NO.: 13-21-315-039-0000

The parties of record before the Property Tax Appeal Board are Donna Sarniak-Rzepka, the appellant, by attorney Lisa A. Marino of Marino & Assoc., PC of 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: \$ 7,111
IMPR.: \$ 22,513
TOTAL: \$ 29,624

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story dwelling of frame and masonry construction containing 2,671 square feet of living area. The dwelling is 81 years old. Features of the home include a partial, finished basement, central air conditioning, and a two-car garage. Photographs of the subject submitted by both the appellant and the board of review depict a one and one-half story dwelling with a brick and frame exterior with basement windows. The appellant claims on her petition that the subject property is a one-story dwelling of frame construction with 1,262 square feet of living area. According to the appellant, the subject has a slab foundation and a two-car garage but does not have central air conditioning. On its grid analysis, the board of review listed the same information used by the appellant for the subject property.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as one or one and one-half story frame or masonry dwellings that range in age from 78 to 86 years old. The comparables are located from two to four blocks from the subject, and they range in size from 1,164 to 1,756 square feet of living area. Two comparables have full, unfinished

basements, and one has a slab foundation. Each dwelling has a garage, either one-car or two-car. The comparables have improvement assessments ranging from \$15.66 to \$17.65 per square foot of living area. According to the appellant, the subject's improvement assessment is \$22,513 or \$17.84 per square foot of living area, but that claim is based on the subject having 1,262 square feet of living area. The appellant produced no evidence to support this estimate of the subject's size. 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 assessment was disclosed. The board of review submitted a copy of the subject's property characteristic sheet describing the dwelling as 1.5 to 1.9 story building with 2,671 square feet of living area. The board of review presented descriptions and assessment information on four comparable properties but did not provide their property characteristic sheets. On the grid analysis, the comparables are described as one-story frame dwellings that range in age from 78 to 86 years old. Photographic evidence supplied by the board of review indicates that the dwellings are actually one and one-half story, not one-story. Two of the comparables are located on the same block as the subject, and the other two are located one-quarter mile away. The dwellings range in size from 1,000 to 1,250 square feet of living area. Two comparables have full, unfinished basements; one has a full, finished basement; and one has a slab foundation. Each dwelling has a garage, either one-car or two-car. These properties have improvement assessments ranging from \$21.13 to \$26.02 per square foot of living area. On its grid analysis, the board of review listed the subject as one-story with 1,262 square feet of living area and calculated the subject's improvement assessment as \$20.10 per square foot of living area. That figure is incorrect and was arrived at by using the subject's improvement assessment prior to its being reduced by the board of review (\$25,363 divided by 1,262). Based on this evidence, 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both the appellant and the board of review claimed that the subject is one-story with 1,262 square feet of living area. The

appellant submitted no evidence to support this claim, but the board of review provided the subject's property characteristic sheet, which lists the dwelling as one and one-half story with a partial, finished basement and 2,671 square feet of living area. Consequently, the Board finds that the property characteristic sheet is the best evidence with respect to establishing the subject's actual size, exterior construction, and features.

Using the subject's final assessment figures for 2006 and the subject's 2,671 square feet of living area as listed on the property characteristic sheet provided by the board of review, the subject property has an improvement assessment for 2006 of \$8.43 per square foot of living area (\$22,513 divided by 2,671).

Both parties presented assessment data on a total of seven equity comparables. The Board finds that all of the comparables submitted by both parties differed substantially from the subject in size and exterior construction. Although none of the comparables was sufficiently similar to the subject, the Board notes that all of the comparables submitted had improvement assessments that ranged from \$15.66 to \$26.02 per square foot of living area. The subject's improvement assessment of \$8.43 per square foot of living area falls below this range. After considering the differences in both parties' comparables when compared to the subject, the Board finds the appellant failed to demonstrate with clear and convincing evidence that the subject was inequitably assessed.

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.