



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

APPELLANT: Louise Jablonski
DOCKET NO.: 06-30906.001-R-1
PARCEL NO.: 14-31-117-025-0000

The parties of record before the Property Tax Appeal Board are Louise Jablonski, the appellant, by attorney Patrick J. Cullerton, of Thompson Coburn LLP 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: \$11,662
IMPR.: \$68,576
TOTAL: \$80,238**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with two dwellings on the same parcel. Building #1 is a class 2-11 2-story multi-family dwelling of frame construction containing 1,496 square feet of living area¹. The dwelling is 116 years old and features a full, unfinished basement. Building #2 is a class 2-03 1½-story single-family dwelling of masonry construction containing 1,732 square feet of living area. Building #2 is also 116 years old and features a full, unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on seven comparable properties described as 1½, 2 or 3-story masonry dwellings that range in age from 93 to 128 years old. The comparable dwellings range in size from 2,895 to 4,158 square feet of living area. All comparables feature full basements, four of which are finished. Four have 1 or 2-car garages. The comparables have improvement assessments ranging from \$13.58 to \$17.34 per square foot of living area. The subject's improvement assessment for building #1 is \$21.30 per square foot of living

¹ Although the appellant acknowledges there are two buildings on this parcel, they combined the square footage of both buildings and treated it as one.

area, and \$21.20 per square foot of living area for building #2. 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 presented descriptions and assessment information on eight comparable properties on two analysis grids consisting of 1½, 2 or 3-story frame, masonry, or frame and masonry dwellings that range in age from 90 to 116 years old. The dwellings range in size from 1,746 to 2,868 square feet of living area. Seven comparables feature full basements, one of which is finished, and one has a slab foundation. One comparable has central air conditioning and five have 1 or 2-car garages. These properties have improvement assessments ranging from \$17.40 to \$29.61 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant states the board of review incorrectly lists the size of the improvement as 1,732 square feet of living area when it is actually 3,228² square feet of living area.

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.

Since the appellant combined the square footage of both buildings, six of their seven comparables were more than double the square footage of the subject. Due to economy of scale, the square footage of two individual buildings cannot be combined and treated as one larger building for assessment purposes. Therefore, these comparables received less weight in the Board's analysis. Regarding building #1, the Board finds comparables #1, #2 and #3 on board of review's second analysis grid were most similar to the subject in exterior construction, size, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis of building #1. These comparables had improvement assessments that ranged from \$18.25 to \$29.61 per square foot of living area. The subject's improvement assessment for building #1 of \$21.30 per

² The board of review's square footage is also 3,228 square feet of living area when both buildings are counted.

square foot of living area is within the range established by these most similar comparables.

Regarding building #2, the Board finds the four comparables submitted by the board of review on their second analysis grid were most similar to the subject in size, style, features and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$18.25 to \$29.61 per square foot of living area. The subject's improvement assessment for building #2 of \$21.20 per square foot of living area is within the range established by these most similar comparables.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessments of both buildings are equitable and a reduction in the subject's assessment 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: March 18, 2011

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.