



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

APPELLANT: Kathleen Dudek
DOCKET NO.: 07-21073.001-R-2
PARCEL NO.: 15-35-417-027-0000

The party of record before the Property Tax Appeal Board is Kathleen Dudek, the appellant. The Cook County Board of Review and the intervenor, School District #96, were defaulted on November 9, 2009.

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: \$ 15,594
IMPR.: \$ 96,624
TOTAL: \$ 112,218

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 19,493 square foot parcel improved with a two-year-old, two-story, single-family dwelling of frame construction containing 4,392 square feet of living area and located in Riverside Township, Cook County. Features of the residence include five and one-half bathrooms, a full-finished basement, central air-conditioning, two fireplaces and a three-car attached garage.

The appellant in this appeal submitted documentation to demonstrate that the subject property was improperly assessed. This evidence was timely filed by the appellant pursuant to the Official Rules of the Property Tax Appeal Board.

The appellant, Kathleen Dudek, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as well as overvaluation. In support of these claims, the appellant submitted assessment data and descriptive information on four properties suggested as comparable to the

subject. Based on the appellant's documents, the four suggested comparables consist of two-story, single-family dwellings of masonry construction located within one block of the subject. The improvements range in size from 3,604 to 6,974 square feet of living area and range in age from one to four years old. The comparables contain from two and one-half to four and one-half bathrooms, a finished or unfinished basement, central air-conditioning and one or two fireplaces. Three comparables contain a three-car attached garage. The improvement assessments range from \$20.19 to \$22.35 per square foot of living area. The subject's improvement assessment is \$195,168 or \$44.44 per square foot of living area. The four land comparables range in size from 9,000 to 18,091 square feet and have total assessments ranging from \$7,740 to \$13,749 per parcel. The four suggested comparables sold between November 2003 and October 2006 for prices ranging from \$380,000 to \$1,725,000. Based on this evidence, the appellant requested a reduction in the subject's assessment.

In contrast, the board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property in a timely manner. Accordingly, the board of review was found in default on November 9, 2009. The intervenor adopted the board of review's evidence and therefore, was also found in default on November 9, 2009.

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 in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board in a timely manner. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

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 M. Louie

Member

Shawn R. Lerski

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: June 18, 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.