



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

APPELLANT: Anne Dzwonowski  
DOCKET NO.: 07-22300.001-R-1  
PARCEL NO.: 09-33-202-022-0000

The parties of record before the Property Tax Appeal Board are Anne Dzwonowski, the appellant; 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:** \$ 7,462  
**IMPR.:** \$ 21,706  
**TOTAL:** \$ 29,168

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one and one-half story frame dwelling containing 1,291 square feet of living area that is 105 years old. Amenities include a full unfinished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. In support of this claim, the appellant submitted property information sheets and an assessment analysis of three suggested comparables. The comparables are located from one to eight blocks from the subject. The comparables consist of one or one and one-half story frame or masonry dwellings that are from 52 to 66 years old. All the comparables have crawl space foundations and central air conditioning. Two comparables have a fireplace and three comparables have two-car detached garages. The dwellings range in size from 1,424 to 1,708 square feet of living area and have improvement assessments ranging from \$17,432 to \$22,354 or from \$12.24 to \$13.60 per square foot of living area. The subject property has an improvement assessment of \$21,706 or \$16.81 per square foot of living area. The appellant acknowledged the comparables selected are younger than the

subject. The appellant claimed no similar comparables were found for homes over 100 years old from the subject's area. 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 of \$29,168 was disclosed. In support of the subject's assessment, the board of review submitted photographs, property characteristic sheets and a grid analysis detailing four suggested comparables. The comparables are located in the subject's assessment neighborhood code as defined by the local assessor. The comparables consist of one or one and one-half story frame dwellings that are 53 to 119 years old. Two comparables have full unfinished basements; one comparable has a partial finished basement; and one comparable has a concrete slab foundation. One comparable has central air conditioning. The comparables have 1.5 or 2 car garages. The dwellings range in size from 1,102 to 1,360 square feet of living area and have improvement assessments ranging from \$18,702 to \$23,236 or from \$16.97 to \$18.04 per square foot of living area. 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 no reduction in the subject's assessment is warranted.

The appellant's appeal was based on 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 not overcome this burden.

The parties submitted eight suggested assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Foremost, all the comparables have crawl space foundations, inferior and dissimilar to the subject's full unfinished basement. In addition, comparable 1 is a dissimilar one-story style dwelling and comparables 2 and 4 are larger in size when compared to the subject. The Board also gave less weight to comparables 1 and 4 submitted by the board of review. Comparable 1 has a finished basement, which is dissimilar and superior when compared to the subject. Comparable 4 has a concrete slab foundation, which is inferior and dissimilar when compared to the subject's full unfinished basement. The Property Tax Appeal Board finds the two remaining comparables submitted by the board of review are more similar when compared to the subject in location, design, size, age and amenities. These comparables have improvement

assessments of \$22,228 and \$23,236 or \$17.02 and \$17.09 per square foot of living area, respectively. The subject property has an improvement assessment of \$21,706 or \$16.81 per square foot of living area, which is less than the two most similar assessment comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mark Morris*

*William R. Lerbis*

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 23, 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.