



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

APPELLANT: Linda G. Jelinek
DOCKET NO.: 07-23264.001-R-1
PARCEL NO.: 11-18-401-010-0000

The parties of record before the Property Tax Appeal Board are Linda G. Jelinek, the appellant; 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: \$ 72,964
IMPR.: \$ 121,323
TOTAL: \$ 194,287

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property, located in Evanston Township, consists of a 31,450 square foot parcel improved with two dwellings. Improvement #1 consists of a two-story, 84-year-old, single-family masonry dwelling with five full bathrooms, a partial-unfinished basement and two fireplaces. Improvement #2 consist of a two-story, 84-year-old, single-family masonry dwelling for a total of 9,547 square feet of living area, or 8,174 and 1,373 square feet, respectively.

The appellant, Linda Jelinek, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process of the improvements as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on three properties suggested as comparable to the subject. The appellant also submitted a one-page brief, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables and a copy of the board of review's decision. Based on the appellant's documents, the three suggested comparables consist of two-story, single-family dwellings of frame and masonry

construction located within a few blocks of the subject. Comparable one contains two improvements, like the subject, whereas comparables two and three do not. The improvements range in size from 7,413 to 8,608 square feet of living area and range in age from 86 to 128 years old. The comparables contain from three to five and one-half bathrooms, a full-unfinished basement and multiple fireplaces. The improvement assessments range from \$6.13 to \$15.33 per square foot of living area.

The appellant also argued overvaluation in that the subject improvements are in poor condition with needed repairs. At hearing, the appellant argued that the subject improvements are original condition having had no updating or remodeling work done. The appellant also argued that cost estimates for necessary repairs are approaching \$200,000; the roof leaks and needs replacement, the driveway and sidewalks are in terrible condition, some bathrooms are inoperable as well as various plumbing issues. The appellant provided numerous photographs depicting the subject's poor condition as well as cost estimates for the needed repairs. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$224,287. The subject's final combined improvement assessment for both improvements is \$151,323 or \$15.85 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The four suggested comparables are improved with two-story, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 1,564 to 1,959 square feet of living area and range in age from 114 to 119 years old. The comparables contain two or two and one-half bathrooms and an unfinished basement. Two comparables have fireplaces and one comparable has a one-car garage. The improvement assessments range from \$27.51 to \$31.18 per square foot of living area.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a one-page letter highlighting various differences between the subject and the board of review's comparables as well as reiterating the appellant's contentions.

After hearing the testimony 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 Board finds the appellant's comparables to be the most similar properties to the subject in the record. These three properties are similar to the subject in size, amenities, age, design and location and have improvement assessments ranging from \$6.13 to \$15.33 per square foot of living area. The subject's per square foot improvement assessment of \$15.85, based on 9,547 square feet of total living area, falls above the range established by these properties. The Board finds the board of review's comparables differ significantly from the subject in size and accorded less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported by the most similar properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwellings were inequitably assessed by clear and convincing evidence and a reduction is warranted.

As a final point, the Board finds no further reduction based on the appellant's overvaluation argument 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

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: July 22, 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.