



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

APPELLANT: Donna Sarniak-Rzepka
DOCKET NO.: 07-25283.001-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.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as masonry dwellings that range in age from 79 to 84 years old. The appellant did not list the number of stories for each comparable but did provide their classification code of 2-03 under the Cook County Real Property Assessment Classified Ordinance, One Story Residence, One Story Residence, any age, 1,000 to 1,800 square feet. The comparables are located from two to four blocks from the subject. The

comparable dwellings range in size from 1,150 to 1,290 square feet of living area. Three comparables have full, unfinished basements, and one has a slab foundation. Each dwelling has a garage, either one-car or two-car, and one has central air conditioning. Each comparable has an improvement assessment of \$15.66 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 presented descriptions and assessment information on four comparable properties consisting of one and one-half story frame and masonry dwellings that range in age from 80 to 82 years old. One of the comparables is located on the same block as the subject, and the other three are located one-quarter mile away. The dwellings range in size from 2,023 to 2,846 square feet of living area. Three comparables have full, unfinished basements, and one has a full, finished basement. Each dwelling has a two-car garage, and one has central air conditioning. These properties have improvement assessments ranging from \$13.56 to \$16.70 per square foot of living area. According to the board of review, the subject property has an improvement assessment of \$22,513 or \$8.43 per square foot of living area, which is based on the board of review's claim that the subject property has 2,671 square feet of living area. In support of its estimate of the subject's size, the board of review produced the subject's property characteristic sheet. 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.

The appellant claims that the subject is a one-story frame dwelling with 1,262 square feet of living area but submitted no evidence to support this claim. The board of review produced the subject's property characteristic sheet which confirms that the subject is a one and one-half story frame and masonry dwelling with 2,671 square feet of living area. This description is

further supported by photographs of the subject dwelling. Consequently, the Board finds that the board of review produced the best evidence with respect to establishing the subject's size.

The appellant's comparables differed from the subject in exterior construction and size and received reduced weight in the Board's analysis. The Board finds the comparables submitted by the board of review, despite differences in foundation, were most similar to the subject in location, size, style, exterior construction, 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 \$13.56 to \$16.70 per square foot of living area. The subject's improvement assessment of \$8.43 per square foot of living area falls below the range established by the 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 assessment is 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: 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.