



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

APPELLANT: Dolores Kowalski
DOCKET NO.: 07-25877.001-R-1
PARCEL NO.: 08-26-402-012-0000

The parties of record before the Property Tax Appeal Board are Dolores Kowalski, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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: \$ 34,164
IMPR.: \$ 13,455
TOTAL: \$ 47,619

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 77,177 square foot parcel of land that is improved with a 1,338 square foot, one-story, frame, single-family dwelling. It is 54 years old. Features include one and one half-baths, three bedrooms, a full, unfinished basement, one fireplace, and a one-car garage. The appellant, via counsel, argued that there was unequal treatment in the assessment of the land as the basis of this appeal.

In support of the land equity argument, the appellant submitted a written brief, as well as assessment information, on a total of eight properties suggested as comparable to the subject and located in the same neighborhood. The data, in its entirety, reflects that all eight of the properties are improved with various residential class 2 property as designated by the county assessor. The suggested comparables range in lot size from 19,776 to 26,136 square feet and are assessed at a land unit price of \$3.00 per square foot. The subject property has a land unit price of \$3.00 per square foot. The appellant also submitted a copy of a prior Board decision identified by docket

number 03-22598.001-R-1 wherein the Board granted an assessment reduction for the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's land assessment of \$34,164, or a land unit price of \$3.00 per square foot, was disclosed. In support of the subject's assessment, the board submitted equity comparables on four properties suggested as comparable. They range in lot size from 20,000 to 24,794 square feet and are assessed at a land unit price of \$3.00 per square foot. The comparables are the same class as the subject property and are located in the subject's neighborhood. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant stated the board did not address the appellant's land unit price analysis or note the prior Board reduction.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 parties submitted a total of 12 properties suggested as comparable for the Board's consideration. All 12 of these properties have a land unit price of \$3.00 per square foot, as does the subject. Additionally, the Board gives no weight to its decision that was issued four years prior to the assessment date at issue. Therefore, the Board finds that the appellant has not proven by clear and convincing evidence that the subject is inequitably assessed and no reduction in its assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 21, 2012

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.