



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

APPELLANT: Alfreda Stapinski  
DOCKET NO.: 07-27702.001-C-1 through 07-27702.003-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Alfreda Stapinski, the appellant(s), by attorney Michael Griffin in 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-27702.001-C-1	13-22-417-006-0000	27,016	0	\$27,016
07-27702.002-C-1	13-22-417-007-0000	35,939	0	\$35,939
07-27702.003-C-1	13-22-417-008-0000	40,612	0	\$40,612

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 11,769 square feet of land on three parcels. The appellant argued unequal treatment in the assessment process as the basis of the appeal.

In support of this equity argument, the appellant submitted limited assessment data for three properties. These properties are described as vacant parcels of land located within the subject's neighborhood. The properties range in size from 875 to 7,613 square feet of land area. The properties have land assessments that range from \$2.31 to \$3.08 per square foot of land area. The subject's land assessment per parcel is \$8.80 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

In support of the subject's assessment, equity data was submitted for eight vacant parcels of land by the board of review. In support of the equity data, the board of review submitted each properties' record card. The properties land area range in size from 1,562 to 5,425 square feet and have land assessments that are \$8.80 per square foot of land area. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the Board requested that the appellant's attorney, Mr. Michael Griffin, submit additional evidence confirming and verifying each comparables' assessment information by Monday, March 11, 2013. The board of review analyst, Mr. Jabari Jackson, testified that "the purpose and unbuildable nature of two of the appellant's comparables would affect assessed value." The appellant's attorney submitted black and white photographs of the comparable properties.

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 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 Board finds the board of review's comparables are most similar to the subject in use and location. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments of \$8.80 per square foot of land area. The subject's per parcel land assessment of \$8.80 per square foot of land area is equal to the most similar comparables. After considering adjustments and the differences in the appellant's 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

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 21, 2013

*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.