



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

APPELLANT: Nadine Oleksy
DOCKET NO.: 07-28968.001-R-1
PARCEL NO.: 06-08-304-019-0000

The parties of record before the Property Tax Appeal Board are Nadine Oleksy, 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: \$2,001
IMPR.: \$23,499
TOTAL: \$25,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two year-old, two-story style frame dwelling that contains 1,949 square feet of living area. Features of the home include central air conditioning, a two-car garage and a full unfinished basement. The subject is located in Elgin, Hanover Township, Cook County.

The appellant submitted evidence to the Property Tax Appeal Board claiming a contention of law as the basis of the appeal. The appellant submitted no legal brief, but claimed the subject dwelling, according to a plat of survey, contains 1,657 square feet of living area, based on inside dimensions. The appellant also submitted a floor plan drawing which depicted a dwelling size of 1,771 square feet. The appellant further submitted a settlement statement that details the subject's sale on June 12, 2006 for \$255,000. Finally, the appellant submitted the final decision issued by the Cook County Board of Review establishing a total assessment for the subject of \$25,500, which reflects a market value of approximately \$253,984 using the 2007 Cook County three-year median level of assessments for Class 2 property of 10.04%. Based on this evidence the appellant requested the

subject's improvement assessment be reduced to \$22,368, reflecting 1,771 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$25,500 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located on the subject's street and block. The comparables consist of two-story style frame dwellings that are three or four years old and contain 1,949 square feet of living area. Features of the comparables include central air conditioning, two-car garages and full unfinished basements. These properties have improvement assessments ranging from \$24,614 to \$24,715 or from \$12.63 to \$12.68 per square foot of living area. The subject has an improvement assessment of \$23,499 or \$12.06 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted a letter in which she claimed the builder and architect asserted the subject dwelling contains 1,771 square feet of living area.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's petition indicated the basis of the appeal was a contention of law. However, the appellant submitted no legal brief, but claimed the subject dwelling, according to a plat of survey, contains 1,657 square feet of living area based on inside dimensions, or 1,771 square feet according to the builder and architect, as asserted in the appellant's rebuttal letter and a floor plan drawing.

The Board gives the appellant's square footage argument no weight. Even if the living area of the subject dwelling is disputed, the appellant submitted no evidence to demonstrate the subject's assessment is not reflective of its market value. In fact, the appellant submitted a settlement statement that details the subject's sale on June 12, 2006 for \$255,000. The final decision of the Cook County Board of Review establishing a total assessment for the subject of \$25,500 reflects a market value of approximately \$253,984 using the 2007 Cook County three-year median level of assessments for Class 2 property of 10.04%, which is below the subject's sale price.

The Board further finds the board of review submitted evidence to demonstrate the subject was equitably assessed. The comparables were identical to the subject in design, exterior construction, living area and most features and were located on the subject's street and block. These properties have improvement assessments ranging from \$24,614 to \$24,715 or from \$12.63 to \$12.68 per

square foot of living area. The subject's improvement assessment of \$23,499 or \$12.06 per square foot of living area is below this range. Therefore, the Board finds the subject dwelling is equitable assessed.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and the subject's assessment as determined 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.



Chairman



Member



Member



Member



Acting 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: December 23, 2011



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.