



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

APPELLANT: Helen Brzezinski  
DOCKET NO.: 07-29310.001-R-1  
PARCEL NO.: 17-06-407-011-0000

The parties of record before the Property Tax Appeal Board are Helen Brzezinski, the appellant, by attorney Joel R. Monarch 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:

**LAND: \$10,920  
IMPR.: \$77,202  
TOTAL: \$88,122**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,250 square foot parcel of land improved with two buildings. Improvement #1 is a 107-year old, three-story, frame and masonry, multi-family dwelling containing 3,237 square feet of living area, three apartment units, three bathrooms and a full, unfinished basement. Improvement #2 is a 104-year old, two-story, masonry, multi-family dwelling containing 1,818 square feet of living area, two apartment units, two bathrooms and a full, unfinished basement. The appellant argued, via counsel, unequal treatment in the assessment process of the improvement as the basis of the appeal.

In support of the equity argument, the appellant, via counsel, submitted information on three properties suggested as comparable and located within four blocks of the subject's block. The properties contain improvements that are described as three-story, masonry multi-family dwellings with five or six baths, full basements and five to six units. Two of the properties had two-car garages. The properties are from 110 to 113-years old and range in size from 4,752 to 5,195 square feet of living area and in improvement assessments from \$12.40 to \$12.91 per square foot of living area. The appellant totaled the subject's two

improvements together and indicated the subject's five units contained a total of 5,055 square feet of living area and had a total improvement assessment of \$77,202 or \$15.27 per square foot of living area. 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 improvement assessment of \$77,202 was disclosed. On the Comparable Assessment Grid, the board of review submitted assessment and description information for Improvement #1 and listed the improvement's assessment of \$46,975 or \$14.51 per square foot of living area. In support of the subject's assessment, the board of review presented descriptions and assessment information on three suggested comparables. The properties consist of two-story, frame or masonry multi-family dwellings with from two to six apartment units, two to six bathrooms and, for one property, a full, unfinished basement. Two of the comparables had two-car garages. The properties range: in age from 116 to 125 years; in size from 2,800 to 4,284 square feet of living area; and in improvement assessments from \$14.53 to \$16.02 per square foot 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 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 parties submitted a total of six properties suggested as comparable the subject. These properties are frame or masonry, two or three-story multi-family dwellings. The properties range: in age from 110 to 125 years; in size from 2,800 to 5,195 square feet of living area; and in improvement assessments from \$12.40 to \$16.01 per square foot of living area. In comparison, the subject's total improvement assessment of \$15.27 per square foot of living area is within the range of the comparables. The subject property is comprised of two buildings; one with three apartment units and one with two apartments. The board of review submitted two comparables with two units each and a third comparable with six units. The two unit comparables had improvement assessments of \$15.40 and \$16.01 per square foot

respectively. The subject's three-unit building is assessed at \$14.51 per square foot and the two-unit building at \$16.63 per square foot. After an analysis of the assessment data the Board finds the appellant did not demonstrate unequal treatment by clear and convincing evidence.

The Property Tax Appeal Board gives little weight to the appellant's comparables as the appellant combined the square feet of living area and the improvement assessment for the subject's two improvements without providing any documentation for each individual improvement.

Based on this record the Board finds a reduction in the subject's assessment based on assessment inequity is not justified.

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: November 30, 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.