



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

APPELLANT: Bronislawa Kaleta
DOCKET NO.: 07-29987.001-R-1
PARCEL NO.: 24-19-103-010-1032

The parties of record before the Property Tax Appeal Board are Bronislawa Kaleta, the appellant by attorney Urszula Czuba-Kaminski of Urszula Czuba-Kaminski & Associates in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$1,011
IMPR: \$4,678
TOTAL: \$5,689**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a Class 3-99 residential condominium unit in a multi-level residential condominium building. The building is 29 years old and is situated on 45,970 square feet of land.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment regarding the subject's land and improvement assessments. In support of this argument, the appellant submitted limited descriptive and assessment information on four condominium units located in same building as the subject. Two comparables are located on the same floor as the subject while two comparables are located on a lower floor. The condominiums match the subject in design, age and share the same land area when compared to the subject. Each condominium has an improvement assessment of \$4,678 and a land assessment of \$1,011. The subject property has an improvement assessment of \$6,432 and a land assessment of \$1,390. The comparables each sold from July and October 2005 for \$89,500. The subject property was purchased in August 2005 for \$89,500. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$7,822 was disclosed. In support of the subject's assessment, the board of review submitted a short brief addressing the appeal. The brief states: "There is no evidence of an appraisal, nor has any income/expense information been provided. In lieu of any evidence, the board of review has considered the purchase at the 2007 Level of Assessment and deems that the current value is fair." The board of review did not submit any assessment comparables to demonstrate the subject property was uniformly assessed. 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 warranted.

The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden of proof.

The Board finds the appellant submitted four assessment comparables to demonstrate the subject property was inequitably addressed. The board of review did not submit any evidence addressing the appellant's inequity claim or that would demonstrate the subject property was uniformly assessed. The comparables submitted by the appellant consist of condominium units located in the subject's building with varying degrees of similarity when compared to the subject. The comparables and the subject sold in 2005 for \$89,500, demonstrating they are similar to one another in terms of fair cash value. The comparables have improvements assessments of \$4,678 and land assessments of \$1,011. The subject property has an improvement assessment of \$6,432 and a land assessment of \$1,390, which is higher than the assessment comparables contained in this record. Therefore, the Board finds a reduction in the subject's land and improvement assessment is 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.

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: February 18, 2011

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.