



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

APPELLANT: Birute Rimas  
DOCKET NO.: 08-20784.001-R-1 through 08-20784.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Birute Rimas, the appellant(s), by attorney Richard J. Caldarazzo, of Mar Cal Law, P.C. 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
08-20784.001-R-1	15-36-403-004-0000	6,500	40,974	\$47,474
08-20784.002-R-1	15-36-403-005-0000	7,344	58	\$7,402

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels of land totaling 13,454 square feet parcel of land and improved with a 125-year old, two-story, frame, single-family dwelling containing 2,118 square feet of living area, one and one-half baths, a fireplace, and a full, unfinished basement. The garage is located on the second parcel. The appellant argued, via counsel, unequal treatment in the assessment process of the improvement on parcel one and the land on parcel two as the basis of the appeal.

In support of the improvement equity argument, the appellant submitted information on a total of three properties suggested as comparable and located in subject's neighborhood. The properties are described as masonry or frame, single-family

dwelling with various amenities. The properties range: in age from 69 to 110 years; in size from 1,692 to 2,175 square feet of living area; and in improvement assessments from \$12.18 to \$17.76 per square foot of living area.

In support of the land equity argument on the second parcel, the appellant submitted information on three parcels suggested as comparable and located within three blocks of the subject. These parcels range in size from 1,876 to 11,008 square feet and in land assessment from \$.28 to \$.72 per square foot. 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" for the first parcel wherein the subject's assessment was disclosed. The improvement assessment for the first parcel is \$40,974 or \$19.35 per square foot of living area and the land assessment for the second parcel is \$7,344 or \$.96 per square foot.

In support of the assessments, the board of review submitted descriptions and assessment data on four properties suggested as comparable and located within the subject's neighborhood. The properties consist of two-story, frame, single-family dwellings with various amenities. The properties range: in age from 84 to 110 years; in size from 1,166 to 2,164 square feet of living area; and in improvement assessments from \$20.25 to \$28.31 per square foot of living area. The land sizes range from 5,000 to 6,500 square feet and have assessments of \$1.12 per square foot.

At hearing, the appellant's attorney argued that the appellant is appeal on both improvements, however, the appellant did not provide any description of the garage on the second parcel nor does the petition seek a reduction in the improvement assessment for this parcel.

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.

As to the improvement, the parties submitted a total of seven properties suggested as comparable to the subject. The PTAB finds the appellant's comparable #1 and the board of review's comparables #1 and #2 most similar to the subject in design, size, construction, and age. The properties range: in age from 105 to 110 years; in size from 1,906 to 2,175 square feet of living area; and in improvement assessments from \$12.18 to \$20.97 per square foot of living area. In comparison, the subject's improvement assessment of \$19.35 per square foot of living area is within the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the assessment is not warranted.

As to the second parcel's land assessment, the parties submitted a total of seven properties suggested as comparable to the subject. The PTAB finds all these properties similar to the subject. They range in land size from 1,876 to 11,008 and in assessment from \$.28 to \$1.12 per square foot. In comparison, the subject's land assessment of \$.96 per square foot is within the range of these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the second parcel's per square foot land assessment is supported and a reduction 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.

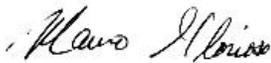


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Chairman



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Member

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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: April 18, 2014



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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.