



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

APPELLANT: Halina Skutnik
DOCKET NO.: 08-21897.001-R-1
PARCEL NO.: 09-12-414-047-0000

The parties of record before the Property Tax Appeal Board are Halina Skutnik, the appellant, by attorney Lisa A. Marino of Marino & Assoc., PC 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: \$8,801
IMPR.: \$33,787
TOTAL: \$42,588

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story dwelling of frame and masonry construction containing 1,934 square feet of living area. The dwelling is 63 years old. Features of the home include a partial unfinished basement and a single fireplace. The property has a 6,876 square foot site and is located in Maine Township, Cook County.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as masonry or frame and masonry construction that ranged in size from 1,914 to 2,067 square feet of living area. The appellant did not submit information as to story style for two of the comparables. One comparable was listed as a 1.5-story dwelling. The dwellings ranged in age from 50 to 69 years old. Each comparable has the same neighborhood code as the subject property; although they were listed as being located from 11 to 18 blocks from the subject. Features of the comparables include a partial basement and central air conditioning. Two of the comparables had recreation room finish in the basement. One comparable had a fireplace. Two comparables had two-car garages and the third comparable had a one-car garage. The comparables have improvement assessments ranging from \$20,378 to \$34,478 or from \$10.65 to \$16.68 per square foot of living area. The

subject's improvement assessment is \$33,787 or \$17.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$28,004 or \$14.48 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties improved with 1.5-story dwellings of frame and masonry construction that ranged in size from 1,819 to 2,203 square feet of living area. The dwellings were either 49 or 55 years old. Each has the same neighborhood code as the subject property. Three of the comparables had partial basements finished with recreation room space. The fourth comparable was constructed over a crawl space foundation. Two comparables had central air conditioning and two had a fireplace. One comparable had a 1.5-car garage and another comparable had a 2-car garage. The properties had improvement assessments ranging from \$32,425 to \$41,454 or from \$17.77 to \$20.34 per square foot of living area. 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 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 not met this burden.

The parties to the appeal submitted a total of seven comparable properties for the Property Tax Appeal Board's consideration. These comparables had improvement assessments that ranged from \$10.65 to \$20.34 per square foot of living area. All of the suggested comparables had some differences in features when compared with the subject property. In addition, the appellant's comparables were listed as being located some 11 to 18 blocks from the subject property. The appellant only listed one comparable as a 1.5 story residence, similar to the subject property and did not submit property record cards or assessor data as to physical characteristics for the comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment of \$17.47 is within the assessment range established by the comparables. Thus, the Board finds the appellant has not demonstrated with clear and

convincing evidence that the subject's improvement assessment is not equitable and that 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.

Donald 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.