



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

APPELLANT: Hildegard Szkirpan
DOCKET NO.: 08-24742.001-R-1
PARCEL NO.: 19-28-402-005-0000

The parties of record before the Property Tax Appeal Board are Hildegard Szkirpan, the appellant, 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: \$523
IMPR.: \$0
TOTAL: \$523

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a vacant parcel with approximately 4,761 square feet of land area. The subject is located in the City of Burbank, Stickney Township, Cook County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellant asserted the subject property was purchased at a Scavenger Tax Sale on January 3, 2008 for a price of \$400. The appellant further asserted the parcel was not buildable due to its small size. The appellant also submitted descriptions and assessment information on four vacant parcels that ranged in size from 8,080 to 19,906 square feet of land area. These parcels had land assessments ranging from \$444 to \$1,094. Based on this evidence the appellant requested the subject's assessment be reduced to \$262.

The board of review (BOR) submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$8,117 was disclosed. As evidence the board of review submitted a memorandum prepared by Mike Kenny, an Illinois licensed appraiser and a Certified Illinois Assessment Official (CIAO). Kenny stated in the memorandum that the parcel was not buildable and recommended the assessment be reduced to reflect a unit price

of \$.50 per square foot of land area resulting in an assessment of \$523, which is consistent with other unbuildable parcels within Cook County.

In response to this evidence the appellant asserted she was willing to stipulate to the assessment recommendation contained in the BOR submission.

The BOR was notified of the appellant's willingness to accept the recommendation contained in the BOR's evidence and given thirty (30) days to respond if this was not acceptable. The BOR did not respond to the Property Tax Appeal Board by the established deadline to reject the appellant's acceptance of the BOR recommended revised 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 the appeal. The Board finds that the assessed valuation recommended by the board of review and accepted by the appellant is appropriate and a reduction is accordingly 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 M. Louie

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: April 22, 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.