



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

APPELLANT: Czeslawa W Jager
DOCKET NO.: 08-24831.001-R-1
PARCEL NO.: 19-32-418-032-0000

The parties of record before the Property Tax Appeal Board are Czeslawa W Jager, the appellant; 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: \$6,256
IMPR.: \$29,479
TOTAL: \$35,735**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a multi-level dwelling of frame and masonry construction containing 1,854 square feet of living area. The dwelling is approximately 13 years old. Features of the home include a partial finished basement, central air conditioning,¹ a fireplace and a two-car attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as one-story or multi-level dwellings. The comparables have frame, masonry or frame and masonry exterior construction and range in age from 12 to 18 years old. The comparables have the same assigned neighborhood code as the subject property and are located next door, three houses south or one block east of the subject property. The comparable dwellings range in size from 1,359 to 1,881 square feet of living area and have a slab foundation, a full unfinished basement or a partial finished basement. All the comparables have a fireplace and a two-car garage. Two comparables have central air conditioning. The comparables have improvement assessments ranging from \$16,318 to \$26,897 or from \$11.47 to \$18.31 per square foot of living area. The subject's improvement assessment is \$29,479 or \$15.90 per

¹ The appellant reports to having central air conditioning, while the board of review reports no central air conditioning.

square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$24,000 or \$12.95 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$35,735 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of multi-level frame and masonry dwellings that range in age from 10 to 12 years old. The comparables have the same assigned neighborhood code as the subject property and are located within one-quarter mile of the subject property. The dwellings range in size from 1,587 to 1,743 square feet of living area. Features include partial finished basements, a fireplace and a two-car garage. Three comparables have central air conditioning. These properties have improvement assessments ranging from \$29,277 to \$29,932 or from \$17.08 to \$18.45 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted information on three additional comparables not previously submitted as evidence to the Board. Pursuant to Section 1910.66 of the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board will not consider the appellant's three comparable properties that were not part of the original complaint.

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.

Both parties presented assessment data on a total of seven equity comparables. The Board gave less weight to the appellant's comparable #1 due to its slab foundation and dissimilar exterior construction. The Board finds the remaining six comparables most similar to the subject in location, age, size, exterior construction and features. These comparables received the most weight in the Board's analysis. These comparables have improvement assessments ranging from \$24,877 to \$29,932 or from

\$14.30 to \$18.45 per square foot of living area. The subject's improvement assessment of \$29,479 or \$15.90 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and 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.

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: July 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.