FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Renata Zalecki
DOCKET NO.: 08-25209.001-R-1
PARCEL NO.: 03-02-306-004-0000

The parties of record before the Property Tax Appeal Board are Renata Zalecki, the appellant(s), by attorney Aron L. Bornstein, of Law Offices of Aron L. Bornstein 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:	$10,560
IMPR.:	$55,244
TOTAL:	$65,804

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 13,200 square feet of land, which is improved with a 31 year old, three-story, masonry apartment building, containing six dwelling units and 5,796 square feet of living area. The building has a total of six baths. The appellant's appeal is based on unequal treatment in the assessment process.

In support of the equity argument, the appellant, via counsel, submitted information on four comparable properties located within five miles of the subject, and described as two-story or three-story, frame or masonry apartment buildings that range in age from 26 to 92 years old, and in size from 2,516 to 8,006 square feet of living area. The buildings have from two to six dwelling units, and from two to six baths. One of the buildings has a two-car garage. The comparables have improvement assessments ranging from $6.79 to $8.80 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $65,804 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four

comparable properties consisting of three-story, masonry apartment buildings located on the subject's block that range in age from 29 to 32 years old. All of the buildings have six dwelling units each, 5,796 square feet of living area, six baths, and a slab. These properties have improvement assessments ranging from $9.50 to $9.55 per square foot of living area. The subject's improvement assessment is $9.53 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 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.

The Board finds Comparables #2 and #4 submitted by counsel, and all of the comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $8.36 to $9.55 per square foot of living area. The subject's improvement assessment of $9.53 per square foot of living area is within the range established by the most similar comparables. The remaining comparables submitted by the parties were given diminished weight because of the difference between the subject's improvement size, construction material, or age and the comparables' improvement sizes, construction materials, or ages. Additionally, Comparables #1 and #3 submitted by counsel were located a substantial distance away from the subject. 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.

Chairman

Member

Member

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 22, 2012

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.