



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

APPELLANT: Katarzyna Krajewski
DOCKET NO.: 08-25225.001-R-1
PARCEL NO.: 12-28-104-055-0000

The parties of record before the Property Tax Appeal Board are Katarzyna Krajewski, 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: \$4,649
IMPR.: \$22,864
TOTAL: \$27,513

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 1,291 square feet of living area. The dwelling is 57 years old. Features of the home include central air conditioning and a two-car detached garage.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as 1.5-story masonry or frame and masonry dwellings that range in size from 1,600 to 1,626 square feet of living area. The comparables were either 56 or 57 years old. One of the comparables had a full basement with basement apartment finish. One comparable had central air conditioning and one comparable had a fireplace. Garages were either 2 or 2.5 car garages. The comparables have improvement assessments ranging from \$19,306 to \$24,685 or from \$13.47 to \$15.83 per square foot of living area. The subject's improvement assessment is \$22,864 or \$17.71 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to reflect \$19,249 or \$14.91 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 consisting of three, 1.5-story and one multi-level or split-level frame and masonry dwellings. The dwellings range in age from 41 to 64 years old and range in size from 1,230 to 1,323 square feet of living area. Two of the comparables have full unfinished basements and one has a partial basement finished with a recreation room. Two of the comparables have central air conditioning and three have two-car garages. The fourth comparable has a one-car garage. One of the comparables has a different neighborhood code than the subject property. These properties have improvement assessments ranging from \$22,569 to \$24,041 or from \$17.81 to \$18.35 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 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 parties to the appeal submitted a total of seven comparables for the Board's consideration. The Board gave diminished weight to board of review comparable number 4 and appellant comparable number 3. The board of review's comparable 4 is located in a different neighborhood than the subject and is also a multi-level or split-level style of residence, which differs from the subject's 1.5 story dwelling. Appellant's comparable number 3 is 26% larger than the subject; has a full basement with apartment living quarters and differs from the subject in several features. The remaining two appellant's comparables would both require upward adjustments in their respective per square foot assessments to reflect the subject. The Board finds the most similar comparable in the record is board of review's comparable number 1. This comparable had an improvement assessment of \$17.81 which is higher than the subject's assessment. The Board finds that the board of review's comparables, with comparable number 1 receiving the most weight, support the subject's current assessment of \$17.71 which is below the below the range of \$17.81 to \$18.35 which was 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 appellant has not demonstrated with clear and convincing evidence that the subject's improvement assessment is not equitable. Therefore, the Board finds 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.