



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

APPELLANT: Krystyna Ciszynski  
DOCKET NO.: 08-25960.001-R-1  
PARCEL NO.: 13-17-213-025-0000

The parties of record before the Property Tax Appeal Board are Krystyna Ciszynski, the appellant, by attorney Christopher G. Walsh, Jr. 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:** \$ 7,200  
**IMPR.:** \$ 35,270  
**TOTAL:** \$ 42,470

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 1,705 square feet of living area. The dwelling is 50 years old. Features of the home include a full unfinished basement and a two-car detached garage. The subject is classified as a class 2-07 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, Jefferson Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as two-story frame or frame and masonry dwellings that have the same assigned neighborhood code as the subject. The comparable dwellings are either 59 or 61 years old, and they range in size from 1,464 to 1,949 square feet of living area.<sup>1</sup> One comparable has a full finished basement; one has a full unfinished basement; and one has a slab foundation. Two comparables have a garage, and one has central air conditioning. The comparables have improvement assessments ranging from \$14.02 to \$20.59 per square foot of living area. The subject's improvement assessment is \$20.69 per square foot of

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<sup>1</sup> When the appellant's attorney completed the grid analysis, he listed the comparables' actual land area as the living area. The correct land area was obtained by dividing the comparables' improvement assessment by the indicated improvement assessment.

living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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 two-story masonry dwellings that range in age from 54 to 58 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 1,254 to 1,659 square feet of living area. Each comparable has a full finished basement, central air conditioning, and a garage. Three comparables have central air conditioning. These properties have improvement assessments ranging from \$20.81 to \$23.41 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.

Both parties presented assessment data on a total of seven equity comparables. None of the seven comparables was similar to the subject in all respects. The appellant's comparable #3 was much smaller than the subject; comparable #1 differed in exterior construction; and comparable #2 had a slab foundation. The comparables submitted by the board of review all had different exterior construction, and two of the comparables were also much smaller than the subject. Although none of the comparables was sufficiently similar to the subject, the Board notes that all of the comparables submitted had improvement assessments that ranged from \$14.02 to \$23.41 per square foot of living area. The subject's improvement assessment of \$20.69 per square foot of living area falls within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot 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. Loras*

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: May 20, 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.