



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

APPELLANT: Helen Brzezinski
DOCKET NO.: 08-29347.001-R-1
PARCEL NO.: 07-26-111-012-0000

The parties of record before the Property Tax Appeal Board are Helen Brzezinski, the appellant, by attorney Joel R. Monarch 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: \$8,364
IMPR.: \$24,340
TOTAL: \$32,704

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 1,141 square feet of living area. The dwelling is 39 years old. Features of the home include a full unfinished basement and a two-car garage. The property is situated on an 11,006 square foot parcel of land located in Schaumburg Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as one-story masonry dwellings that range in age from 37 to 40 years old. The comparable dwellings range in size from 1,141 to 1,152 square feet of living area. Features include full unfinished basements and one or two-car garages. Two of the comparables have central air conditioning and one comparable has a fireplace. The comparables have improvement assessments ranging from \$21,600 to \$21,952 or from \$18.75 to \$19.24 per square foot of living area. The subject's improvement assessment is \$24,340 or \$21.33 per square foot of 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 one-story masonry dwellings that range in age from 32 to 40 years old. The dwellings range in size from 1,119 to 1,141 square feet of living area. Features include full unfinished basements and two-car garages. These properties have improvement assessments ranging from \$24,236 to \$25,874 or from \$21.24 to \$23.12 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 Board finds the comparables submitted by the board of review were most similar to the subject in size and features. Three of the four comparables contain 1,141 square feet of living area, the same as the subject. The fourth comparable is slightly smaller at 1,119 square feet of living area. All of the comparables submitted by the board of review have full unfinished basements, two-car garages, 1.5 bathrooms, no fireplaces and no central air conditioning. These are the same features, or in the case of fireplaces and air conditioning, lack of features that the subject property has. These comparables had improvement assessments that ranged from \$24,236 to \$25,874 or from \$21.24 to \$23.12 per square foot of living area. The subject's improvement assessment of \$24,340 or \$21.33 per square foot of living area is within the range established by the most similar comparables. The Property Tax Appeal Board gives less weight to the comparables submitted by the appellant. Although, similar in size and age to the subject, all four of the comparables had at least one element of comparison that was different than the subject and would require an adjustment to the assessment to reflect the subject. Three of the four comparables have central air conditioning; one comparable has a fireplace, and one comparable has only a one-car garage. 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 that the appellant has failed to prove with clear and convincing evidence that a reduction in the subject's assessment is 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.



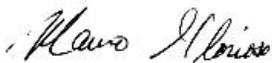
Chairman



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: December 21, 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.