



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

APPELLANT: Dolores Kowalski  
DOCKET NO.: 09-25452.001-I-1 through 09-25452.002-I-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dolores Kowalski, the appellant(s), by attorney Edward P. Larkin, of Edward P. Larkin, Attorney at Law in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-25452.001-I-1	08-26-400-006-0000	98,113	46,567	\$144,680
09-25452.002-I-1	08-26-401-015-0000	11,918	1,003	\$12,921

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject consists of a one-story warehouse building with 9,600 square feet of building area. The property has a 116,153 square foot site, and is located in Elk Grove Township, Cook County. The subject is classified as a class 5-93 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of law argument, the appellant submitted a 2007 Property Tax Appeal Stipulation Agreement and the board of review's 2008 decision lowering the subject's assessment to a total assessed value of \$161,188. This corresponds to a market value of \$447,744 when applying a 36% level of assessment. The appellant's attorney stated that since the 2007 and 2008 reductions are the first two years of the Elk Grove triennial the same market value of \$447,744 should also be applied to last year of the triennial. However, not market data was submitted into evidence.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales from the CoStar Comps Service.

At hearing, the appellant's attorney and the board of review analyst reviewed the evidence previously submitted. Lastly, the appellant's attorney stated that he cannot confirm that subject did not have any changes that may have changed its market value.

#### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the 2009 assessed value is \$157,601, which is below the 2007 and 2008 assessment. The appellant's attorney contends the 2007 and 2008 market value of \$447,744 should remain in place for the final year of the triennial, however, he failed to submit any market data into evidence. Accordingly, no assessed value reduction can be granted on this basis.

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.



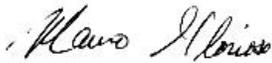
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Chairman



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Member



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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: September 19, 2014



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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.