



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

APPELLANT: Jacki Torshen  
DOCKET NO.: 09-32785.001-R-1  
PARCEL NO.: 17-04-201-054-0000

The parties of record before the Property Tax Appeal Board are Jacki Torshen, the appellant, by attorney Leonard Schiller, of Schiller Klein, 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: \$17,850  
IMPR.: \$87,329  
TOTAL: \$105,179**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction containing 2,784 square feet of living area. The dwelling is 14 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car attached garage.

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 masonry dwellings. The three comparables all contain 2,641 square feet of living area and are all 12 years old. Features include a concrete slab foundation, central air conditioning, a fireplace and a two-car attached garage. The comparables have improvement assessments ranging from \$52,621 to \$52,974 or from \$19.92 to \$20.06 per square foot of living area. The subject's improvement assessment is \$87,329 or \$31.36 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$55,689 or \$20.00 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 two or three-story frame or masonry dwellings. Three of the dwellings contain 3,742 square feet of living area and are 21 years old. One comparable contains 2,704 square feet of living area and is 14 years old. The three larger comparables have a concrete slab foundation, central air conditioning, a fireplace and a two-car garage. Comparable number 1, containing 2,704 square feet of living area has a full unfinished basement, central air conditioning, a fireplace and a two-car garage. This property is located on the subject's street in the same block as the subject property. The comparable properties have improvement assessments ranging from \$84,824 to \$102,565 or from \$24.03 to \$31.37 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); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. 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 comparable properties for the Board's consideration. The Board gave diminished weight to all three of the appellant's comparables. The improvements were of masonry construction which is different from the subject's frame construction and all three dwellings are constructed over a concrete slab foundation. The subject property has a full basement. The Board also gave diminished weight to board of review comparables number 2, 3 and 4. These three properties are of masonry construction, built over a

concrete slab foundation and contain approximately 960 more square feet of living area than the subject property. The Board finds board of review comparable number 1 is the most similar to the subject in location, size, exterior construction, features and age. This property has the same characteristic and features as the subject property, is the same age as the subject and is located in the same block on the same street as the subject property. The Board finds that this comparable's improvement assessment of \$31.37 per square foot of living area supports the subject's improvement assessment of \$31.36 per square foot of living area. Based upon the evidence in the record, 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.

*Ronald R. Cuit*

Chairman

*Tracy A. Huff*

Member

*Mario Morris*

Member

*JR*

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: March 21, 2014

*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.