



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

APPELLANT: Helen Brzezinski
DOCKET NO.: 09-33853.001-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: \$5,227
IMPR.: \$26,169
TOTAL: \$31,396

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 40 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 39 to 41 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. Three of the comparables have central air conditioning and one comparable has a fireplace. The comparables have improvement assessments ranging from \$23,119 to \$23,380 or from \$20.26 to \$20.49 per square foot of living area. The subject's improvement assessment is \$26,169 or \$22.94 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 either one-story masonry dwellings or a multi-level frame and masonry dwelling. The comparables range in age from 35 to 39 years old and range in size from 1,112 to 1,152 square feet of living area. The three one-story dwellings have full unfinished basements and the multi-level dwelling is built over a concrete slab foundation. Two of comparables have two-car garages and two comparables have a one-car garage. Two of the comparables have central air conditioning. The properties have improvement assessments ranging from \$24,573 to \$27,137 or from \$22.10 to \$23.78 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 Property Tax Appeal Board finds that diminished weight should be given board of review comparable number 4. This property is a multi-level frame and masonry constructed building which is a different design and style than the subject property. It also has a concrete slab foundation whereas the subject property has a full unfinished basement. This property is also the smallest of the eight comparables submitted by both parties and is the least similar to the subject in size.

The Board finds the remaining seven comparables to be representative of the subject property. Differences include central air conditioning which five of the properties have, one-car garages that three have compared to the subject having a two-car garage, and one comparable having a fireplace. These comparables had improvement assessments that ranged from \$23,198 to \$27,137 or from \$20.26 to \$23.78 per square foot of living area. The subject's improvement assessment of \$26,169 or \$22.94 per square foot of living area is within the range 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 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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

J. R.

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

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.