



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

APPELLANT: Alicja Pachwicewicz
DOCKET NO.: 10-20239.001-R-1
PARCEL NO.: 12-13-305-021-0000

The parties of record before the Property Tax Appeal Board are Alicja Pachwicewicz, the appellant; 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: \$ 3,627
IMPR: \$ 20,631
TOTAL: \$ 24,258**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 3,720 square feet of land, which is improved with an 82 year old, frame, single-family dwelling. The appellant raised two arguments: that the improvement's size and building type proffered by the county are inaccurate; and there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the size argument, the appellant describes the subject as a one-story dwelling containing 1,148 square feet of living area. She submitted a copy of the 2009 notice of reassessment from the cook county assessor's office indicating that the subject is a one-story dwelling containing 1,517 square feet of living area, and another dated 2007 indicating a one-story residence containing 1,257 square feet of living area. The appellant also included a copy of the cook county assessor's office property description printout that also shows the property as a one-story dwelling containing 1,517 square feet of living area.

In support of the equity argument, the appellant submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as one-story or one and one-half-story, frame, single-family dwellings and are located within one block of the

subject property. Additionally, the comparables are 82 years old, have from 786 to 1,368 square feet of living area, and have improvement assessments ranging from \$15.37 to \$22.52 per square foot of living area. The comparables also have various amenities. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$20,631 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject and are located within one-quarter mile of the subject. The comparables are described as one and one-half-story, frame or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 82 to 86 years; in size from 1,449 to 1,500 square feet of living area; and in improvement assessments from \$14.22 to \$14.82 per square foot of living area. The comparables also have several amenities. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

At hearing, the appellant argued that her property has been inaccurately assessed due to the error reported in the subject's size. The board of review representative advised the appellant to correct this error with the cook county assessor's office.

After reviewing the record, considering the evidence, and hearing the testimony, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

As to the improvement size, the appellant submitted contradicting evidence regarding the subject's size. Besides her testimony at hearing, she provided blueprints, building plans, a plat of survey, only multiple pages of her neighbor's homes and their property tax information. Therefore, for the purposes of this appeal only, the property is a one-story dwelling which contains 1,517 square feet of living area.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to

the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

The Board finds that all of the comparables submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, and age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$15.37 to \$22.52 per square foot of living area. The subject's improvement assessment of \$13.60 per square foot of living area is below the range established by the most similar comparables.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d. 395, 401 (1960). Although the comparables submitted by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: June 21, 2013

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.