



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

APPELLANT: Margaret Diehl  
DOCKET NO.: 10-27230.001-R-1  
PARCEL NO.: 32-04-401-006-0000

The parties of record before the Property Tax Appeal Board are Margaret Diehl, 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:** \$ 3,412  
**IMPR.:** \$ 50,578  
**TOTAL:** \$ 53,990

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 7,500 square foot parcel of land improved with two buildings. The first building is a part one-story and part two-story, masonry, residential building. The second building is a one-story, masonry, commercial building.

The appellant argued that the fair market value of the subject was not accurately reflected in its assessed value due to a disparity in classification accorded the property as the basis of the appeal.

As a procedural issue, attorney Tina Zekich appeared at hearing with a document indicating that she was retained by Matt Kasper, alleged executor for Margaret Diehl, the disclosed appellant. The Board accorded this attorney 14 days from the hearing date within which time to provide a copy of the probate court's order designating Kasper as executor. The Board notes that no documentation was submitted. Therefore, the Board finds that it is unclear whether or not there is proper standing for this attorney to represent the disclosed appellant, Margaret Diehl.

*Assuming arguenda*, that there was proper standing in this appeal, the appellant submitted only several obscure, exterior

photographs of the subject property. These photographs reflected a view of the side of back of the subject buildings. At hearing, the attorney stated that the photographs were taken by another party identified as Dan Szkirpan. The attorney indicated that she had no personal knowledge of Szkirpan's credentials or background other than she assumed he was a real estate consultant. Further, this attorney indicated that she had no personal knowledge of the subject property. Based upon this evidence, the appellant requested a reduced assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$53,990 was disclosed. In addition, the board of review attached a copy of building residential record as well as a copy of the subject's property record card. The property cards reflect that the subject property was improved with two buildings, one of which was classified by the county assessor as commercial while the second building was accorded a classification as residential. The property record card also indicated the prorated allocation and assessment for each building as well as the land assessment.

At hearing, the board of review's representative testified that the subject's photographs submitted into evidence by the appellant reflect two distinct gas meters.

After reviewing the evidence and considering the arguments, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the market value evidence presented, the Board concludes that this evidence indicates that a reduction is not warranted.

In determining the fair market value of the subject property, the Board looks to the evidence and testimony presented by the parties. The Board finds that the appellant failed to meet the burden of proving that the subject was solely a residential property. The appellant's photographs failed to show the front, exterior portion of the buildings as well as the interior of the buildings. Moreover, at hearing, the attorney disclosed that she had no personal knowledge of the subject and that the individual taking the photographs contained no professional credentials in the assessing or appraising field. In contrast, the board of review's evidence included a copy of the county assessor's official document, a property record card, wherein the

documentation indicated that there were two buildings on the subject with different uses: one commercial and one residential.

Therefore, the Board finds the subject's classification and valuation is supported and that a reduction 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.

*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: October 18, 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.