



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

APPELLANT: Therese Beslic
DOCKET NO.: 10-31608.001-R-1
PARCEL NO.: 24-09-210-046-0000

The parties of record before the Property Tax Appeal Board are Therese Beslic, the appellant, by attorney Bruce M. Bozich of Bozich & Korn, in Palos Heights; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 2,220
IMPR.: \$29,639
TOTAL: \$31,859

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject matter of this appeal is a residential parcel that is improved with both a Class 2-02 and Class 2-03 residential dwellings as provided by the Cook County Real Property

Assessment Classification Ordinance¹. The Class 2-03 dwelling consists of a one-story masonry dwelling with a finished attic. The dwelling contains 1,400 square feet of living area and is approximately 60 years old. Features include an unfinished basement. The subject parcel has 5,500 square feet of land area. The subject property is located in Worth Township, Cook County, Illinois

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument, the appellant submitted three comparable properties located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$10,109 to \$17,007 or from \$7.08 to \$12.25 per square foot of living area. The subject dwelling under appeal has an improvement assessment of \$24,211 or \$17.29 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not timely² submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

The appellant contends assessment inequity as another basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be

¹ The Board takes notice the appellant challenged the improvement assessment associated with the Class 2-03 dwelling, however, the appellant used the combined improvement assessments of both dwellings situated on the subject parcel of \$36,700 in the assessment analysis. The Board takes notice that the Class 2-03 dwelling under appeal has an improvement assessment of \$24,211 or \$17.29 per square foot of living area.

² The Cook County Board of Review was notified of this appeal on December 3, 2012 and given 90 days to submit its responsive evidence by March 3, 2013. The Property Tax Appeal Board received the board of review's response to this appeal on May 22, 2013, which is 80 days past the due date. The Board did not consider the assessment comparables submitted by the board of review. However, the Board takes notice of the Property Characteristic Sheet detailing the subject's accurate description and allocated improvement assessments, which was omitted by the appellant.

proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof, therefore, a reduction in the subject's assessment is warranted.

The appellant submitted three assessment comparables to demonstrate the subject property was inequitably assessed. The comparables have improvement assessments ranging from \$10,109 to \$17,007 or from \$7.08 to \$12.25 per square foot of living area. The subject property has an improvement assessment of \$24,211 or \$17.30 per square foot of living area, which falls above the range established by the only comparables contained in this record. The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the value evidence submitted by the appellant. 86 Ill.Admin.Code §1910.40(a). Thus, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). The Board has examined the evidence and finds that it supports a reduction in the assessed valuation of the subject property.

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. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

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: March 20, 2015

A. ...

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.