



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

APPELLANT: Agnes Jastrzebski  
DOCKET NO.: 10-34897.001-R-1 through 10-34897.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Agnes Jastrzebski, 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 because the **APPEAL IS DISMISSED**. The correct assessed valuation of the property is:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
10-34897.001-R-1	24-18-421-085-1002	398	5,455	\$5,853
10-34897.002-R-1	24-18-421-085-1003	394	5,410	\$5,804

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is a condominium unit located within a three-story, masonry, multi-family dwelling with the unit containing 710 square feet of living area.

The appellant appeared before the Property Tax Appeal Board arguing that the fair market value of the subject is not accurately reflected in its assessed value.

The parties each timely submitted evidence in this appeal. Upon proper notice sent, all parties appeared and were sworn. At the commencement of the hearing, the board of review presented a **MOTION TO DISMISS FOR LACK OF STANDING BY THE APPELLANT AS WELL AS THE FAILURE TO BE REPRESENTED BY AN ATTORNEY.** The opposing party argued that the *pro se* appellant does not have standing

before the Property Tax Appeal Board citing 86 Ill.Adm.Code §1910.70(c) as the basis of the motion. In the alternative, the party argued that as a non-attorney if the *pro se* appellant has attempted to file on behalf of the actual corporate property owner, then the appellant must be barred from the hearing and the appeal dismissed citing 86 Ill.Adm.Code §1910.70(a-c) as the basis of the argument.

At hearing, the appellant responded by testifying that the subject property is actually owned by a corporation composed of other family members and not herself. She testified that she manages some of the properties.

After considering the testimony and evidence as well as reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that this appeal should be dismissed. Section 1910.10(c) of the official rules of the Property Tax Appeal Board states:

Only a taxpayer or owner of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation purposes, or a taxing body that has a tax revenue interest in the decision of the board of review on an assessment made by any local assessment officer, may file an appeal with the Board. 86 Ill.Adm.Code 1910.10(c).

Further, Section 1910.70(a) of the rules of the Property Tax Appeal Board states in relevant part:

A party shall have the right to represent himself or herself and to be present at and participate in any hearing before the Property Tax Appeal Board. The right to participate shall include the rights to call, examine and cross-examine witnesses and to discuss any evidence properly submitted pursuant to this Part. A party may be represented at the hearing by any person who is admitted to practice as an attorney in this State. Accountants, tax representatives, tax advisers, real estate appraisers, real estate consultants and others not qualified to practice law in this State may not appear at hearings before the Board in a representative capacity, and may not conduct questioning, cross-examination or other

investigation at the hearing. However, such persons may testify at hearings before the Board and may assist parties and attorneys in preparation of cases for presentation by those parties and attorneys for the Board at hearings. 86 Ill.Ad.Code 1910.70(a)

Moreover, Section 1910.70(b) of rules of the Property Tax Appeal Board states:

As provided in subsection (a), only attorneys licensed to practice law in the State of Illinois shall be allowed to represent a party at a Property Tax Appeal Board hearing. 86 Ill.Ad.Code 1910.70(b)

Further, Section 1910.69(b) of the official rules of the Property Tax Appeal Board states:

When a hearing . . . is ordered by the Property Tax Appeal Board, all parties shall appear for the hearing . . . on the appeal on the date and at the time set by the Property Tax Appeal Board. Failure to appear on the date and at the time set by the Property Tax Appeal Board shall be sufficient cause to default that party. 86 Ill.Ad.Code 1910.69(b)

The Board finds that the undisputed testimony and/or evidence disclosed that the actual owner and taxpayer of the subject property is a corporation. Therefore, the *pro se* individual who signed the petition: is not the actual owner of the subject parcel; is not the taxpayer of the subject parcel; and is not an attorney licensed to practice law in the State of Illinois.

The Board further finds that the disclosed *pro se* appellant does not have standing to represent the corporate owner in this property tax appeal. The Board finds that the appellant failed to secure proper representation at the hearing since the owner of the property is actually a corporation. Therefore, pursuant to Section 1910.69(b) of the official rules of the Property Tax Appeal Board, the appellant is found to be in default and the appeal is hereby dismissed.

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.

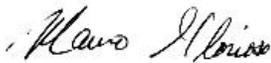


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Chairman



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Member

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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: April 18, 2014



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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.