



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

APPELLANT: Helen Szech
DOCKET NO.: 09-35232.001-R-1 through 09-35232.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Helen Szech, the appellant(s), by attorney Michael Griffin 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-35232.001-R-1	09-10-301-107-0000	28,038	0	\$28,038
09-35232.002-R-1	09-10-301-108-0000	10,001	103,982	\$113,983

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story dwelling of frame and masonry construction with 5,173 square feet of living area. Features of the home include a full basement, central air conditioning, two fireplaces, and a three car garage. The property is located in Maine Township, Cook County. The subject is classified as 2-09 under the Cook County Real Property Assessment Classification Ordinance.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 2008-30055.001 R-1 and 2008-30055.002- R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$149,568 based on the evidence submitted by the

parties. The appellant asserted that 2008 and 2009 were within the same general assessment period for residential property. The appellant also submitted assessment information on four comparables to demonstrate the subject was being inequitably assessed however the data did not reflect the 2009 assessment information.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$142,021 was disclosed. The board of review submitted descriptions and assessment information on four comparables to demonstrate the subject was being assessed uniformly.

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 record in this appeal disclosed the subject property had a final total assessment for the 2009 tax year of \$113,983. Furthermore, the board of review provided comparables relatively similar to the subject in location, style, age and features. Each of these comparables had improvement assessments ranging from \$20.15 to \$22.50 per square foot of living area. The subject had an improvement assessment of \$20.10 per square foot of living area, which is below the range established by the comparables. Based on this record the Board finds a change in the subject's assessment is not justified.

The Property Tax Appeal Board recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment should be carried forward to the 2009 tax year, subject only to equalization, where the property is an owner occupied residence and the tax years are within the same general assessment period. However, the Board finds that in this case doing so would result in an inequitable assessment in contravention of the Board's authority to base each decision upon equity and the weight of the evidence. (35 ILCS 200/16-185).

Based on the foregoing analysis, the Board finds no change in the subject's assessment is warranted for the 2009 assessment.

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.



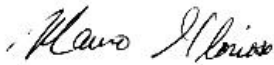
Chairman



Member



Member



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: January 23, 2015



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.