



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

APPELLANT: Jacqueline Liszewski  
DOCKET NO.: 10-33300.001-R-1  
PARCEL NO.: 02-25-411-036-0000

The parties of record before the Property Tax Appeal Board are Jacqueline Liszewski, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C. in Rolling Meadows; 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:** \$3,659  
**IMPR.:** \$12,872  
**TOTAL:** \$16,531

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 property consists of a one-story dwelling of frame construction. The dwelling is approximately 56 years old and has 861 square feet of living area. Features of the home include a crawl-space foundation, central air conditioning and a two-car garage. The property has an 11,259 square foot site and is located in Rolling Meadows, Palatine Township, Cook County.

The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on seven comparable sales that were similar to the subject in location, design, exterior construction, age and living area. Three of the appellant's comparables had crawl-space foundations like the subject. The comparables sold from June 2007 to April 2010 for prices that ranged from \$112,500 to \$155,000 or from \$127.88 to \$180.02 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,531. The subject's assessment reflects a market value of \$165,310 or \$192.00 per square foot of living area, including land, when using the 10% ordinance level of assessment for Class 2 residential property in Cook County.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that were similar to the subject in location, design, exterior construction, age and living area. Two of the board of review comparables had crawl-space foundations like the subject. The comparables sold from February 2008 to November 2009 for prices that ranged from \$177,000 to \$228,000 or from \$145.18 to \$263.65 per square foot of living area, land included.

#### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Both parties submitted information on 11 comparable sales. The appellant's comparables #1-#4 differed from the subject in foundation. In addition, three of these comparables sold in 2007, which was more than two years prior to the assessment date at issue. Board of review comparables #1 and #4 also differed

from the subject in foundation. As a result, these six comparable sales received little weight in the Board's analysis.

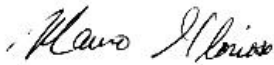
The Board finds the best evidence of market value to be appellant's comparable sales #5-#7 and board of review comparable sales #2 and #3. These comparables were very similar to the subject in location, design, exterior construction, age, living area, and foundation. These five comparables sold from July 2008 to April 2010 for prices ranging from \$175.23 to \$264.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$192.00 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

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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Member

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Member



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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: May 22, 2015



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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.