



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

APPELLANT: Jeffrey A. Kowalis
DOCKET NO.: 11-28164.001-C-2
PARCEL NO.: 27-23-101-016-0000

The parties of record before the Property Tax Appeal Board are Jeffrey A. Kowalis, the appellant, by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. in Burr Ridge; the Cook County Board of Review by assistant state's attorney Cristin Duffy with the Cook County State's Attorneys office in Chicago; as well as C.H.S.D. #230 and Kirby S.D. #140, intervenors, both by attorney Mallory A. Milluzzi of Klein Thorpe & Jenkins Ltd. in Chicago.

Prior to the hearing the parties reached an agreement as to the correct assessment of the subject property. This assessment agreement was presented to and considered by the Property Tax Appeal Board.

After reviewing the record and considering the evidence submitted, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this **Cook** County appeal. The Property Tax Appeal Board further finds that the agreement of the parties is proper, and the correct assessed valuation of the property is:

LAND: \$370,845
IMPR.: \$322,905
TOTAL: \$693,750

Subject only to the State multiplier as applicable.

(Continued on Page 2)

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.