



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

APPELLANT: Mariola Szklaruk
DOCKET NO.: 12-24398.001-R-1
PARCEL NO.: 09-33-101-034-0000

The parties of record before the Property Tax Appeal Board are Mariola Szklaruk, the appellant(s); 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: \$ 4,114
IMPR.: \$ 18,287
TOTAL: \$ 22,401

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 2011 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 7,480 square foot parcel of land improved with a 52-year old, one-story, masonry, single-family dwelling containing 1,170 square feet of building area. The property is located in Des Plaines, Maine Township, Cook

County. The subject is classified as 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument the appellant submitted three equity comparables. The properties are described as one-story, masonry or frame and masonry, single-family dwellings. They range: in age from 44 to 57 years; in size from 1,037 to 1,197 square feet of living area; and in improvement assessment from \$12.67 to \$15.59 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,401 with an improvement assessment of \$18,287 or \$15.63 per square foot of living area. In support of its contention of the correct assessment the board of review submitted four equity comparables. These properties are described as one-story, masonry, single-family dwellings. They range: in age from 50 to 52 years; in size from 1,132 to 1,170 square feet of living area; and in improvement assessments from \$16.17 to \$18.35 per square foot of living area.

At hearing, the appellant, Ms. Szklaruk, argued that the subject property is over assessed when comparables to the comparable properties. She argued that these properties have almost the same square footage, but that the subject's improvement assessment is slightly higher. She pointed the comparable #1 which is located directly next door to the subject to show that the subject is over assessed. Ms. Szklaruk argued that the evidence also included a payment statement from the bank showing that an appraisal was prepared for the subject in November 2011 for a value of \$179,900. She acknowledged that the full appraisal was not included as evidence.

The board of review's representative, Elly Drake, argued that the subject's assessment as listed by the appellant is incorrect and that the subject's improvement assessment is \$18,287. She asserted that the appellant's comparables #2 and #3 along with the board of review's comparables show the subject is correctly assessed.

Conclusion of Law

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

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented a total of seven equity comparables that are all similar to the subject. The comparables have improvement assessments from \$12.67 to \$18.35 per square foot of living area. In comparison, the subject's assessment of \$15.63 per square foot of living area falls within the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

The appellant also 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant failed to submit sufficient evidence to prove that the subject was overvalued. The appellant submit a payment information document listing an appraised value, but the appellant failed to submit this appraisal to show how this value was arrived at. Therefore, the Board finds the appellant failed to show by a preponderance of

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the evidence that the subject was overvalued and a reduction based on market value is not warranted.

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. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

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: January 23, 2015

Allen Castrovillari

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.