



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

APPELLANT: Eva Koziel
DOCKET NO.: 13-22335.001-R-1 through 13-22335.005-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Eva Koziel, the appellant(s), by attorney Ellen G. Berkshire, of Verros, Lafakis & Berkshire, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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
13-22335.001-R-1	28-19-306-017-1001	2,250	16,896	\$19,146
13-22335.002-R-1	28-19-306-017-1002	2,250	16,896	\$19,146
13-22335.003-R-1	28-19-306-017-1003	2,250	16,896	\$19,146
13-22335.004-R-1	28-19-306-017-1004	2,250	16,896	\$19,146
13-22335.005-R-1	28-19-306-016-0000	1,850	0	\$1,850

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 2013 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 two-story, four-unit condominium building of masonry construction. The building is 12 years old. The property has a 10,000 square foot site and is located in Bremen Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables, a copy of an attorney letter to the board of review regarding a review request of the subject, unsigned condominium

paperwork, a legal description of the property, a 2013 rent roll, and property characteristic cards for the subject and the comparables. No size information was submitted for the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,606. The subject property has an improvement assessment of \$63,756. In support of its contention of the correct assessment, the board of review submitted a sales analysis using the sales of four units in the complex that sold in 2004. The analysis indicated that the full value of the subject unit is \$736,455. Based on this analysis, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The taxpayer 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellant failed to provide square footage of the living area for the subject. The Board is unable to analyze the appellant's comparables without this relevant information. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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.