



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

APPELLANT: Christine Krzak
DOCKET NO.: 13-24333.001-R-1
PARCEL NO.: 24-05-213-051-0000

The parties of record before the Property Tax Appeal Board are Christine Krzak, the appellant(s), by attorney Amanda L. Moressi, of Salyer Law Offices, LLC 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:

LAND: \$ 2,757
IMPR.: \$25,183
TOTAL: \$27,940

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling was constructed in 1997. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 5,805 square foot site and is located in Worth Township, Cook County.

The appellant's appeal is based on an error in the subject's description. In support of this argument the appellant submitted a printout from the Cook County Assessor's website indicating a size for the subject of 2,662 square feet of living area, a brief, and a blurry and unidentified two-page copy of a floor plan. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect a smaller size of 2,346 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$27,940 was disclosed. In support of the subject's assessment the board of review submitted information on four equity comparables with sale information for comparable #2, as well as a supplemental brief indicating the appellant's floor plans were deficient. The board of review also submitted a property record card with a schematic drawing. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the subject's size as described by the Cook County Assessor is incorrect.

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 Board further finds a reduction in the subject's assessment is not warranted.

The Board finds the appellant failed to provide sufficient evidence showing the County's reported size of the subject property is incorrect. The appellant's attorney submitted a printout from the Cook County Assessor's website indicating a size for the subject of 2,662 square feet of living area, a brief, and a blurry and unidentified two-page copy of a floor plan. The appellant did not submit a site plan or a cover page reflecting the property address, nor a stamp from the architect verifying such plans and square footage. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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.



Chairman



Member



Acting Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: June 23, 2017



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.