



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

APPELLANT: Richard Sarnowski
DOCKET NO.: 13-31596.001-R-1
PARCEL NO.: 03-09-313-005-0000

The parties of record before the Property Tax Appeal Board are Richard Sarnowski, the appellant(s), by attorney John Kantor, Attorney at Law in Arlington Heights; 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: \$ 7,327
IMPR.: \$ 50,622
TOTAL: \$ 57,949

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a two-story dwelling of frame construction. The dwelling is 27 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, a fireplace, and a two-car garage. The property has a 15,427 square foot site, and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject was owner-occupied.

The appellant contends that the Cook County Assessor's records regarding the subject's improvement size is incorrect. In support of this argument, the appellant submitted signed and stamped letter from Voy Madeyski, Architect, stating, *inter alia*, that "[t]he correct total assessable square footage of the improvements on the property is 1,966 square feet." The

appellant also submitted a floorplan of the subject, which included measurements. The area calculation summary section of the floorplan states that the "Net LIVABLE Area" is 4,043 square feet (capitalization in original). The floorplan was also stamped by the architect who submitted the letter. The appellant also submitted a partial copy of a plat of survey. The plat of survey does not contain the stamp of a surveyor.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,949. The subject's improvement assessment is \$50,622.

The board of review did not submit any evidence in support of its contention of the correct assessment.

Conclusion of Law

"Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under [the Illinois Administrative Procedure] Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the subject's improvement size is 4,043 square feet of living area. The measurements included in the floorplan state that: the first floor's net size is 1,969.8 square feet; the second floor's net size is 1,781.3 square feet; the first loft's net size is 151.9 square feet; and the second loft's net size is 140.3 square feet. When these measurements are added together, the sum is 4,043 square feet of living area, rounded. The Board accorded no weight to the letter from the architect, as its assertions directly conflict with the evidence it relies upon, namely, the floorplan; and, therefore, the letter is unreliable. The plat of survey was also accorded no weight because it did not include the stamp of the surveyor who conducted the survey. For these reasons, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject's improvement size is 1,966 square feet of living area. The Board further finds that the subject's improvement size is 4,043 square feet of living area, and that a reduction in the subject's assessment 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.



Chairman



Member



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: September 23, 2016



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.