



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

APPELLANT: Wlezien
DOCKET NO.: 13-33759.001-R-1 through 13-33759.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Wlezien, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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
13-33759.001-R-1	10-21-311-019-0000	2,325	11,427	\$13,752
13-33759.002-R-1	10-21-311-020-0000	2,271	11,427	\$13,698

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 one-story dwelling of masonry exterior construction with 1,698 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a full finished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 3,720 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-03 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 three equity comparables with the same neighborhood assessment code as the subject property. The comparables are improved with one-story dwellings of frame or frame and masonry exterior construction that range in age from 60 to

64 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,628 to 1,771 square feet of living area and have improvement assessments ranging from \$14,196 to \$19,541 or from \$8.02 to \$11.62 per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$21,932.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,450¹. The subject property has an improvement assessment of \$22,854 or \$13.46 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity² comparables located .25 of a mile from the subject property. The comparables are improved with one-story and 1.5 story dwellings of masonry exterior construction that range in age from 55 to 88 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,593 to 1,755 square feet of living area and have improvement assessments that range from \$17,869 to \$26,975 or from \$11.22 to \$15.79 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant asserted the board of review's evidence is based on "raw and unconfirmed" uniformity comparables and "raw unadjusted" sales comparables.

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

The parties submitted information on a total of seven suggested equity comparables for the Board's consideration. The board gave less weight to the board of review's comparables #2, #3 and #4 due to their dissimilar design and/or older age when compared to the subject property. The Board finds the appellant's comparables and the board of review's comparable #1 are more similar when compared to the subject in location, age, design, dwelling size and features. These comparables had improvement assessments that ranged from \$8.02 to \$15.18 per square foot of living area. The subject's improvement assessment of \$13.46 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the

¹ It appears the improvement sits on two parcels. 50% of the improvement is located on P.I.N. 10-21-311-019 and 50 % is located on P.I.N.10-21-311-020.

² The board of review included four sales comparables on the grid analysis which will not be further addressed on this record as the Board finds sales data in not responsive to the appellant's equity argument.

subject's improvement was inequitably assessed 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



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: January 27, 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.