



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

APPELLANT: Ruth Naudzius  
DOCKET NO.: 16-28437.001-R-1  
PARCEL NO.: 09-35-115-019-0000

The parties of record before the Property Tax Appeal Board are Ruth Naudzius, the appellant, by attorney John S. Xydakis, of the Law Offices of John S. Xydakis 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:** \$5,580  
**IMPR.:** \$25,044  
**TOTAL:** \$30,624

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 2016 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 1-story dwelling of masonry construction. The dwelling is 65 years old and has 988 square feet of living area. Features of the home include a full unfinished basement, central air conditioning and a 2-car garage. The property has a 6,200 square-foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-02 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 a grid analysis with information on four equity comparables and a spreadsheet with limited information on three additional comparables. On the grid analysis, four comparables are described as one, 1½-story and three, 1-story dwellings of frame construction ranging in age from 96 to 128 years old. The three additional comparables had no detailed description provided other than classification and neighborhood codes, size, and improvement assessment. The seven comparable dwellings range in size from 770 to 986 square

feet of living area and have improvement assessments ranging from \$15,497 to \$21,001 or from \$18.51 to \$22.43 per square foot of living area. The appellant's map revealed two comparables were located near the subject. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$20,975 or \$21.23 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$30,624 was disclosed. The subject property has an improvement assessment of \$25,044 or \$25.35 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties with the same neighborhood code as the subject. Two comparables have the same classification code as the subject. The comparables are improved with one, 1½-story and three, 1-story dwellings of frame and masonry or masonry construction. The dwellings are from 60 to 69 years old and contain from 944 to 1,191 square feet of living area. Each comparable has a full basement, with three having finished area. Each comparable has a garage; three comparables have central air conditioning; and two have fireplaces. The comparable properties have improvement assessments that range from \$24,834 to \$33,065 or from \$25.99 to \$29.12 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 presented assessment data on a total of eleven suggested comparables. The Board finds the appellant's comparables #1 through #4 were considerably older than the subject and the appellant did not provide enough descriptive information regarding comparables #5 through #7 to indicate whether they were similar to the subject property. As a result, all of the appellant's comparables received reduced weight in the Board's analysis. Board of review comparable #1 had more living area than the subject and also received reduced weight. The Board finds the best evidence of assessment equity to be board of review comparables #3 and #4. The Board finds these comparables had the same assigned classification code as the subject and were very similar to the subject in location, masonry construction, age, living area and foundation. As further support, the Board finds board of review comparable #2, despite having a different classification code than the subject, was still very similar to the subject in nearly all characteristics. Board of review comparables #2 through #4 had improvement assessments that ranged from \$24,834 to \$28,827 or from \$25.99 to \$29.12 per square foot of living area. The subject's improvement assessment of \$25,044 or \$25.35 per square foot of living area falls below the range established on a per square foot basis by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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Chairman



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Member

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Member



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Member

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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: May 21, 2019



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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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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