



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

APPELLANT: Constance Szerszen
DOCKET NO.: 17-20813.001-R-1
PARCEL NO.: 02-12-200-045-0000

The parties of record before the Property Tax Appeal Board are Constance Szerszen, the appellant; 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: \$1,561
IMPR.: \$45,779
TOTAL: \$47,340

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 three-story, multi-family dwelling of masonry construction with 6,507 square feet of living area and containing six apartments therein. The property has a 3,469 square foot site and is located in Palatine Township, Cook County. The subject is classified as a class 2-11, residential 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 eight equity comparables located either within the subject's subdivision or within the neighboring subdivision. They are improved with a three-story, multi-family dwelling of masonry exterior construction. The improvements ranged: in age from 38 to 40 years; in size from 6,120 to 6,435 square feet of living area; and in

improvement assessment from \$5.77 to \$6.06 per square foot. Printouts from the Cook county assessor's website were submitted for each property as well as the subject. The subject's printout reflect an age of 40 years; while the appellant's grid analysis reflects 49 years of age.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,340. The subject property has an improvement assessment of \$45,779 or \$7.04 per square foot of living area, while the subject's improvement is 40 years of age. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, all of which are located either on the subject's same block and within the subject's subdivision. They are improved with a 40-year-old, three-story, multi-family dwelling of masonry construction. The improvements ranged in size from 6,435 to 6,567 square feet of living area and in improvement assessment from \$6.01 to \$7.04 per square foot.

In written rebuttal, the appellant submitted correspondence stating that the board of review's properties were located in the subject's complex that contains identical buildings that were built at approximately the same time by the same builder. However, she asserted that other properties received lesser assessments in the 2017 tax year, while submitting county assessor website printouts for eight new properties not previously submitted into evidence.

Conclusion of Law

Initially, the Board notes that the appellant submitted printouts relating to new suggested comparables into evidence as part of the appellant's rebuttal evidence.

As to this part of the appellant's written rebuttal, Section 1910.66(c) of the official rules of the Property Tax Appeal Board states that

rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties...a party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. 35 ILCS 200/16-180.

Therefore, the Board shall not accord any weight to the appellant's subsequent new evidence in the form of these printouts submitted in the guise of rebuttal evidence.

Next, the Board finds that even though the appellant's grid analysis reflects an age of 49 years, the remaining, unrebutted evidence submitted by both parties indicate that the subject's improvement contains an age of 40 years. Therefore, the Board finds that the subject's improvement is 40 years of age.

Moreover, 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 Board finds the best evidence of assessment equity to be *the appellant's comparable #1 as well as the board of review's comparable #1 through #4*. These comparables had improvement assessments that ranged from \$5.77 to \$7.04 per square foot of living area. The subject's improvement assessment of \$7.04 per square foot of living area falls within the range established by the best comparables in this record. The Board accorded diminished weight to the remaining properties due to a disparity in location, improvement age, and/or size.

Based on this record, 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.

Chairman



Member

Member



Member

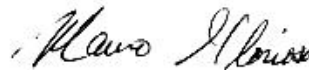
Member

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: August 20, 2019



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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