



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

APPELLANT: Felicia Poczatek
DOCKET NO.: 17-39629.001-R-1
PARCEL NO.: 10-32-209-011-0000

The parties of record before the Property Tax Appeal Board are Felicia Poczatek, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$8,208
IMPR.: \$37,844
TOTAL: \$46,052

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 2017 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 two-story dwelling of frame construction with 2,013 square feet of living area. The dwelling is approximately 73 old and has a concrete slab foundation. The property has a 6,840 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The land assessment was not contested. In support of this argument, the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject property. The properties are improved with similar class 2-05 dwellings of frame and masonry or masonry exterior construction ranging in size from 1,800 to 2,103 square feet of living area. The dwellings range in age from 65 to 74 years old. Each home

features an unfinished basement and a 1-car or a 2-car garage. Two comparables each have central air conditioning, and one comparable has a fireplace. The comparables have improvement assessments ranging from \$20,682 to \$38,104 or from \$11.49 to \$18.28 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$28,000 or \$13.91 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,052. The subject property has an improvement assessment of \$37,844 or \$18.80 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four assessment equity comparables located within the same block as the subject property. The comparables are improved with two-story dwellings of masonry exterior construction ranging in size from 1,398 to 1,920 square feet of living area. The dwellings range in age from 67 to 75 years old. Two comparables feature a basement, one of which has a formal recreation room. One comparable has central air conditioning; three comparables each have one or two fireplaces; and each comparable has a 1-car garage. The properties have improvement assessments ranging from \$32,274 to \$38,445 or from \$19.58 to \$23.80 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 record contains information on seven equity comparables submitted by the parties in support of their respective positions, none of which were particularly similar to the subject in many important characteristics. The Board gave less weight to board of review comparables #3 and #4 based on their significantly smaller dwelling sizes relative to the subject dwelling. The Board finds the remaining five comparables to be the best evidence of assessment equity in this record due to their similarity to the subject in location design, and dwelling size. However, each of these comparables with the exception of board of review comparable #1 features a basement, dissimilar to the subject's concrete slab foundation. Additionally, each of these five comparables has a 1-car or a 2-car garage, a feature which the subject lacks. The best comparables in the record have improvement assessments that range from \$20,682 to \$38,445 or from \$11.49 to \$20.02 per square foot of living area. The subject's improvement assessment of \$37,844 or \$18.80 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, and after considering adjustments to the comparables for features that are dissimilar 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, therefore, 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: November 16, 2021



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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