



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

APPELLANT: Jolanta Kaskiewicz
DOCKET NO.: 17-39794.001-R-1
PARCEL NO.: 10-16-328-040-0000

The parties of record before the Property Tax Appeal Board are Jolanta Kaskiewicz, the appellant, by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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 A Reduction 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: \$4,397
IMPR.: \$17,121
TOTAL: \$21,518

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 single-family dwelling of masonry exterior construction with 1,302 square feet of living area.¹ The dwelling is approximately 62 years old, has a full unfinished basement, central air conditioning, and a 1-car garage. The property has a 6,065 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 with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are located within the same neighborhood code as the subject property. The

¹ The subject's information was obtained from the appellant's evidence because the board of review submitted data on a different docket number and parcel other than the subject property under appeal.

comparables are improved with class 2-03, single-family dwellings of masonry exterior construction ranging in size from 1,140 to 1,380 square feet of living area. The dwellings range in age from 59 to 75 years old. One comparable has a crawl space foundation, and two comparables each have a full finished basement. Each comparable has central air conditioning and from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$14,991 to \$18,820 or from \$13.15 to \$13.64 per square foot of living area.

The appellant submitted a copy of the 2017 final decision issued by the Cook County Board of Review disclosing the subject is a class 2-03 property and establishing a total assessment for the subject of \$23,198. The subject property has an improvement assessment of \$18,801 or \$14.44 per square foot of living area as reported by the appellant. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$17,121 or \$13.15 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different docket number and parcel than the subject property under appeal. The board of review submitted information on four equity comparables that are located within a different neighborhood code than the subject of this appeal. The comparables are improved with one-story or two-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,172 to 1,933 square feet of living area. The dwellings are 49 or 50 years old. Each comparable has a concrete slab foundation and a 2-car garage. Three comparables each have central air conditioning, and two comparables each have one fireplace. The comparables have improvement assessments ranging from \$14,134 to \$21,379 or from \$11.06 to \$12.35 per square foot of living area.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparables for the Board's consideration. The Board finds the evidence submitted by the board of review is for a different parcel, and the comparables have varying differences from the subject in neighborhood codes and overall property characteristics. Therefore, the Board gives no weight to this evidence.

The Board finds the best evidence of assessment equity to be the appellant's comparables because they are most similar in overall property characteristics to the subject, except comparable #3 lacks a basement. The appellant's comparables have improvement assessments ranging from \$14,991 to \$18,820 or from \$13.15 to \$13.64 per square foot of living area. The subject's improvement assessment of \$18,801 or \$14.44 per square foot of living area falls within the range of the best comparables in this record on a total improvement assessment basis but

above the range on a per-square-foot basis. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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: March 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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