



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

APPELLANT: Gayle Liskunas
DOCKET NO.: 18-22043.001-R-1
PARCEL NO.: 28-19-309-031-0000

The parties of record before the Property Tax Appeal Board are Gayle Liskunas, the appellant(s); 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: \$2,016
IMPR.: \$15,576
TOTAL: \$17,592

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 2018 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 is a 46 year-old, two-story dwelling of frame and masonry construction. The parties differed as to the living area square footage. Features of the subject include a partial unfinished basement, central air conditioning and a one-car garage. The property has a 1,920 square foot site in Tinley Park, Bremen Township, Cook County. The subject is a Class 2 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 four suggested equity comparable properties. The properties ranged from 1,377 to 1,621 square feet of living area, or from \$9.61 to \$10.05 per square foot. They were within one block of the subject. The appellant submitted property characteristics and assessment information sheets for the subject and the four suggested

comparable properties. The appellant also submitted the cover page from an appraisal dated August 25, 2012 and a plat of survey dated November 28, 1990, which plat of survey was attached to the appraisal cover page. In Section III—Description of Property, and Section V—Assessment Grid Analysis of the appellant's Residential Appeal Petition, the appellant cited the subject's dwelling as containing 1,441 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,592. The board of review cited the subject's dwelling as containing 1,621 square feet of living area. Based on this living area size, the subject property has an improvement assessment of \$15,576, or \$9.61 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties. These properties ranged from 1,414 to 1,592 square feet of living area, or from \$9.35 to \$10.01 per square foot. These properties were within ¼ mile of the subject.

In rebuttal, the appellant submitted a brief in which she reiterated her contention the subject contained 1,441 square feet of living area. She appended additional pages from the August 25, 2012 appraisal, which disclosed 1,441 square feet of living area. These additional pages included an undated Floor Plan Sketch disclosing 1,441 square feet of living area. The appellant reaffirmed the request for an assessment reduction.

Conclusion of Law

The appellant offered additional pages of the August 25, 2012 appraisal as new evidence and argument in rebuttal. "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." 86 Ill.Admin.Code §1910.66(c). The Board does not consider that rebuttal evidence here since it contained new data that did not rebut the evidence submitted by the board of review.

The appellant contends that the subject contained 1,441 square feet of living area, rather than 1,621 square feet as disclosed by the board of review, the Board finds this argument lacks recent reliable evidence. Even assuming, *arguendo*, that the appellant's new rebuttal evidence were admissible, the appraisal is from 2012, yet the instant lien year is 2018. The Floor Plan Sketch is undated and the plat of survey is from 1990. "Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds the appellant did not meet this burden of proof that the subject contained 1,441 square feet of living area in the 2018 lien year

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 comparable properties 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(s) #1 and #2, and the board of review's comparable(s) #1, #2, #3 and #4. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$9.35 to \$10.03 per square foot of living area. The subject's improvement assessment of \$9.61 per square foot of living area falls within the range established by the best comparable properties in this record. 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 holds that 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: December 23, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gayle Liskunas
16420 Oxford Dr
Tinley Park , IL 60477

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602