



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

APPELLANT: Grazyna Szarawarski
DOCKET NO.: 20-27490.001-R-1
PARCEL NO.: 19-32-312-040-0000

The parties of record before the Property Tax Appeal Board are Grazyna Szarawarski, the appellant, by attorney Andrew S. Dziuk 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: \$3,801
IMPR.: \$23,757
TOTAL: \$27,558

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 2020 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 multi-level single family dwelling of masonry exterior construction containing 1,856 square feet of living area. The dwelling is approximately 16 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, one fireplace, 2½ bathrooms, and a detached two-car garage. The property has a 6,911 square foot site located in Burbank, Stickney Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-34 properties improved with multi-level dwellings of masonry exterior construction that range in size from 1,807 to 2,082 square feet of living area. The homes range in age from 15 to 52 years old. Each comparable has a partial basement with a formal

recreation room, central air conditioning, 1½ or 2½ bathrooms, and an attached or detached 2-car garage. Three comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$18,860 to \$23,568 or from \$10.44 to \$11.36 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$19,377.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,558. The subject property has an improvement assessment of \$23,757 or \$12.80 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with multi-level dwellings of masonry exterior construction that range in size from 1,837 to 1,932 square feet of living area. The homes range in age from 12 to 15 years old. Each comparable has a partial basement with a formal recreation room, central air conditioning, 2½ or 3 bathrooms, and a 2-car or a 3-car garage. Three comparables have one fireplace. These properties have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$25,995 to \$27,557 or from \$13.88 to \$14.32 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight assessment equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #1, #2 and #3 as these properties are improved with dwellings not as similar to the subject dwelling in age and/or size as the best comparables in this record. The Board finds the best evidence of assessment equity to be appellant's comparable #4 and the board of review comparables, which are similar to the subject in age and size. These comparables have similar features as the subject property with the exception appellant's comparable #4 has one less bathroom than the subject, board of review comparable #2 has a larger garage than the subject, and board of review comparable #4 has no fireplace which is a feature of the subject dwelling. These five comparables have improvement assessments that range from \$20,857 to \$27,557 or from \$11.36 to \$14.32 per square foot of living area. The subject's improvement assessment of \$23,757 or \$12.80 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the possible adjustments to the comparables for differences from the subject property. 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

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: July 16, 2024



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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