



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

APPELLANT: Grazyna Wojtowicz  
DOCKET NO.: 07-23205.001-R-1  
PARCEL NO.: 08-14-215-023-0000

The parties of record before the Property Tax Appeal Board are Grazyna Wojtowicz, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, Ltd. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 8,790  
**IMPR.:** \$ 53,960  
**TOTAL:** \$ 62,750

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a dwelling that has recently been remodeled. The original part of the dwelling is a 49-year old, ranch-style structure with frame and masonry construction containing 1,696 square feet of living area. After completion of a two-story addition in 2006, the dwelling became a two-story masonry structure containing 5,059 square feet of living area. Features include a partial finished basement, central air conditioning, and a two and one-half car attached garage. The dwelling is located in Mt. Prospect, Elk Grove Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted a retrospective appraisal report in which a market value of \$625,000 was estimated for the subject property as of January 1, 2007. The appraiser described the subject as a 49-year old, two-story dwelling but did not discuss the recent remodeling. The appraiser developed the sales comparison approach and the cost approach but gave primary emphasis to the sales comparison approach for estimating the market value of the subject property. Using the cost approach, the appraiser estimated a market value of \$626,218. Under the sales comparison approach, the appraiser

considered three comparable properties that sold from May 2005 to May 2006 for prices that ranged from \$515,000 to \$840,000. The comparable properties are improved with two-story masonry dwellings that range in age from two to sixteen years old and range in size from 3,700 to 5,228 square feet of living area. After identifying differences between the comparable properties and the subject, the appraiser made adjustments to the sale prices. As a result, the adjusted sale prices of the comparable properties ranged from \$537,500 to \$644,000. The appraiser came to the conclusion that the subject property had an estimated market value of \$625,000. In the brief, the appellant's counsel requested that the three-year median level of assessments on class 2 property of 10.04% in Cook County be applied to the appraiser's finding of market value and that the subject's total assessment be reduced to \$63,250.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$82,848 was disclosed. The subject's assessment reflects a market value of \$825,179 or \$163.11 per square foot of living area, land included, using the 2007 three-year median level of assessments for Cook County Real Property Assessment Classification Ordinance Class 2 property of 10.04% as determined by the Illinois Department of Revenue.<sup>1</sup> (86 Ill.Admin.Code 1910.59(c)(2)).

The board of review provided the subject property's property characteristic sheet which lists the subject as a 20-year old, one-story frame and masonry dwelling with 1,696 square feet of living area, a full finished basement, and a two-car attached garage. The board of review also provided a photograph of the subject property in which the subject appears to be older than 20 years old. In addition, the board of review provided a copy of a building permit issued on May 5, 2006 for a two-story addition to the subject property and assessment data which indicated that a home improvement exemption had been applied to the subject property.

The board of review presented no market value evidence. Instead, the board of review presented descriptions and assessment information on four comparable properties consisting of one-story frame and masonry dwellings that range in age from 46 to 56 years old. The comparables have the same assigned neighborhood and classification codes as the subject. The dwellings range in size from 1,684 to 1,799 square feet of living area. These properties have improvement assessments ranging from \$19.11 to \$19.63 per square foot of living area. The subject property has an improvement assessment of \$74,058 or \$43.67 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that the board of review had not submitted any market evidence. Counsel also

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<sup>1</sup> This calculation was based on the subject having 5,059 square feet of living area.

requested that the 2007 three-year median level of assessments on class 2 property of 10.04% in Cook County be applied to the appraiser's finding of market value and that the subject's total assessment be reduced to \$62,750.

After reviewing the record and considering the evidence, the Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

In this appeal, the subject's size, style, age, and exterior construction are at issue. According to the appraiser, the subject property is a 49-year old, two-story masonry structure with 5,059 square feet of living area. The appraiser provided a detailed drawing of the subject, which indicates that the subject has 2,770 square feet of living area on the first floor, and 2,289 square feet on the second floor. The appraiser also provided photographic evidence, which indicates that the subject is two-story with masonry exterior construction. The board of review claims that the subject is a 20-year old, one-story frame and masonry structure with 1,696 square feet of living area. The board of review provided a photograph of the subject property in which the subject appears to be older than the age indicated on the property characteristic sheet. The board of review acknowledged that the subject had had a two-story addition constructed, but the subject's property characteristic sheet was not updated to reflect these changes. The Board finds that the appraiser has provided the best evidence of the subject's size, style, age, and exterior construction.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The Board finds the appellant's appraisal report is the best evidence of the subject's market value as of the January 1, 2007 assessment date. The appraiser estimated a market value of \$625,000 for the subject property as of January 1, 2007. The subject's assessment reflects a market value of \$825,179 and is in excess of the market value estimate contained in the appraisal report. The board of review submitted four equity comparables but did not address or refute the overvaluation argument. Based on this record, the Board finds the subject has a market value of \$625,000 as of January 1, 2007, and the 2007 three-year median level of assessments for Cook County Real Property Assessment Classification Ordinance Class 2 property of 10.04% as determined

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by the Illinois Department of Revenue shall apply. (86  
Ill.Admin.Code 1910.59(c)(2)).

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: May 20, 2011

*Allen Castrovillari*

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 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 the subsequent year 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.

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.