



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

APPELLANT: Jacek Tyszka
DOCKET NO.: 09-22016.001-R-1
PARCEL NO.: 09-09-200-017-0000

The parties of record before the Property Tax Appeal Board are Jacek Tyszka, the appellant(s), 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 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: \$ 17,424
IMPR.: \$ 117,199
TOTAL: \$ 134,623

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 2009 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 three improvements situated on one parcel. Improvement #1 is a one-story frame dwelling with 1,350 square feet of living area. Improvement #2 is a one-story frame dwelling with 983 square feet of living area. Improvement #3 is a one-story masonry building with 3,744 square feet of living area. The property has a 87,120 square foot site and is located in Des Plaines, Maine Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal

estimating the subject property had a market value of \$975,000 as of January 1, 2007. In addition, the appellant submitted an affidavit by the prior owner attesting that the subject is being sold to the appellant, appellant's father-in-law lives next door to the subject, and appellant intends to develop the properties. The appellant's pleadings further states that the appellant purchased the subject for \$1,800,000 in February 2006. The 2006 purchase prices was higher than the market rate due the subject's residential development potential.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,623. The subject's assessment reflects a market value of \$1,512,618 or \$248.91 per square foot of living area, land included, when using the 2009 three year average median level of assessment for Cook County of 8.90% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted three equity comparables.

In rebuttal, the appellant's attorney states that the board of review did not address the appellant's market value argument and that the 2006 sale of the subject is not reflective of the subject's market value.

Conclusion of Law

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. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 gives little weight to the appellant's appraisal. The Board finds that the three sale comparables in the appraisal are from 2006 and thus not reflective of the subject's 2009 market value. The Board finds that because of this analysis and the use of inappropriate market data, the estimate of the value for the subject property is unreliable.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant failed to submit sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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.

Chairman

K. L. Ferr

Member

JR

Member

Mark Morris

Member

Jerry White

Acting 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: August 21, 2015

A. Proctor

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.