



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

APPELLANT: Rozalia Borowski  
DOCKET NO.: 09-32654.001-R-1  
PARCEL NO.: 18-36-115-028-0000

The parties of record before the Property Tax Appeal Board are Rozalia Borowski, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. 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:** \$2,921  
**IMPR.:** \$39,370  
**TOTAL:** \$42,291

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 a three-story, multi-family dwelling of masonry construction. The dwelling is approximately 40 years old and has 3,675 square feet of living area. Features include six apartment units and a crawl-space foundation. The property has an 8,988 square foot site and is located in Bridgeview, Lyons Township, Cook County. The subject is

classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contend overvaluation as the basis of the appeal. In support of this argument, the appellant submitted limited descriptive information on three comparable sales that sold from November 2006 to June 2009 for prices that ranged from \$322,000 to \$480,000 or from \$82.45 to \$109.36 per square foot of living area, including land, or from \$64,400 to \$160,000 per apartment unit.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,291. The subject's assessment reflects a market value of \$475,180 or \$129.30 per square foot of living area, including land, or \$79,197 per apartment unit, when applying the 2009 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.9% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparables to demonstrate the subject was equitably assessed.

#### **Conclusion of Law**

The appellant contend 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.

In this appeal, the Board finds that the board of review presented no market value evidence. The Board gives no weight to the equity evidence submitted by the board of review as it is not responsive to the appellant's argument. The Board finds the appellant submitted limited descriptive information on three comparable sales. The appellant provided the comparables' land area, living area, and age but did not provide any information regarding the comparables' neighborhood code, story height, exterior construction, foundation and other features. The Board

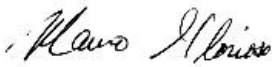
finds that the appellant's comparables sold from November 2006 to June 2009 for prices that ranged from \$322,000 to \$480,000 or for \$82.45 to \$109.36 per square foot of living area, land included, or for \$64,400 to \$160,000 per apartment unit. The subject's assessment reflects a market value of \$475,180 or \$129.30 per square foot of living area, land included, or \$79,197 per apartment unit, when applying the 2009 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.9% as determined by the Illinois Department of Revenue. The subject's market value of \$475,180 or \$79,197 per apartment unit is supported by the only sales in the record. The Board finds the evidence in the record does not support a reduction in the subject's assessment.

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



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
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: April 24, 2015



\_\_\_\_\_  
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.