



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

APPELLANT: Roxanne Litynski
DOCKET NO.: 09-32821.001-R-1
PARCEL NO.: 16-03-220-039-0000

The parties of record before the Property Tax Appeal Board are Roxanne Litynski, 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: \$5,356
IMPR.: \$25,804
TOTAL: \$31,160

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 two-story, mixed-use and multi-family building of masonry construction. The building is approximately 93 years old and has 4,688 square feet of building area. Features include one commercial unit, six apartment units and a partial unfinished basement. The property has a 3,348 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-

12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. When the appellant's attorney completed Section 2d of the residential appeal form, counsel indicated the appeal was being based on a recent sale of the subject property. However, the appellant did not complete Section IV - Recent Sale Data of the appeal form. In support of the overvaluation argument, the appellant submitted copies of the Illinois Real Estate Transfer Declaration (PTAX-203) and the Cook County Real Estate Transfer Declaration. These documents disclosed the subject property was purchased in August 2005 for a price of \$240,000; however, they did not reveal if the subject had been advertised for sale. The appellant also submitted limited information regarding three comparable sales that sold for prices ranging from \$185,000 to \$335,000. The appellant did not complete Section V - Comparable Sales Grid of the appeal form. For comparables #1 and #2, the appellant produced sales data which revealed their sale dates, building and land areas and age. The only information provided for comparable #3 was its sale price. The appellant requested a reduction in the subject's assessment to reflect the subject's purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,160. The subject's assessment reflects a market value of \$311,600 or \$66.47 per square foot of building area, land included, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance. 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 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 appellant submitted documentary evidence that indicated the subject was purchased in August 2005 for a price of \$240,000. The Board gives little weight to the August 2005 sale of the subject property because it occurred more than three years prior to the assessment date. Additionally, no evidence was provided to establish that the subject's sale was actually an arm's length transaction. The appellant did not provide any information in Section IV - Recent Sale Data of the appeal form. The appellant failed to indicate the name of the seller; whether or not the parties were related; if the property had been exposed to the open market; how the property was advertised and for how long. The appellant also submitted limited information regarding three comparable sales. The appellant did not provide any information in Section V - Comparable Sales Grid of the appeal form and failed to provide sufficient evidence to demonstrate that these sales were truly comparable to the subject property.

Due to the subject's dated sale and the lack of data regarding the subject's sale and the three comparable sales, the Board finds the appellant failed to provide sufficient evidence to challenge the correctness of the assessment so as to shift the burden of proof to the Cook County Board of Review. (86 Ill.Admin.Code §1910.63(a)&(b)). Based upon the evidence in the record, the Board finds a reduction in the subject's assessment based on overvaluation is not warranted.

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.

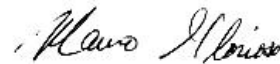
Chairman




Member



Member



Member



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: June 26, 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.