



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

APPELLANT: Ted Jablonski
DOCKET NO.: 09-33127.001-R-1
PARCEL NO.: 17-06-324-002-0000

The parties of record before the Property Tax Appeal Board are Ted Jablonski, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm LLC in South Holland; 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: \$ 7,310
IMPR.: \$ 46,090
TOTAL: \$ 53,400

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 mixed-use building that was constructed in 1922. Features include a ground floor, owner-occupied storefront and two, two-bedroom apartments

on the upper levels. The property has a 2,150 square foot site and is located in Chicago, West Township, Cook County. The property is a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

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 \$405,000 as of January 1, 2009. The appraiser also indicated that on page 10 of the appraisal that the subject was purchased in January 2007 for \$600,000. The appraiser indicated that the current owner paid a premium for the property due to "business locational purposes" but provided no further evidence.

The appellant also indicated that the board of review overstated the subject's square footage of building area at 5,100, when in fact, the subject contains 4,739 square feet of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,240. The subject's assessment reflects a market value of \$665,618 when applying the 2009 three year median level of assessment 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 four equity comparables. The board of review also confirmed the sale of the subject in January 2007 for \$600,000.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds the subject contains 4,739 square feet of building area. The appellant provided an appraisal of the subject wherein the appraiser inspected the subject property. An older survey of the property was also included in

the appraisal. Therefore, the Board finds the subject's current market value to be \$140.46 per square foot, including land.

The Board also finds that the best evidence of the subject's market value is the evidence of the sale of the subject in January 2007 for a price of \$600,000. This sale price was discussed in the appellant's appraisal and confirmed by the board of review, with no evidence that a premium was paid for the subject property. The subject's assessment reflects a market value above the best evidence of market value in the record. Since market value has been established the 2009 three year median level of assessment under the Cook County Real Property Assessment Classification Ordinance of 8.90% as determined by the Illinois Department of Revenue shall apply. 86 Ill.Admin.Code §1910.50(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.

Chairman

Mark Albino

Member

[Signature]

Member

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: July 24, 2015

[Signature]

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.