



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

APPELLANT: Martin Kocol  
DOCKET NO.: 10-20017.001-R-1  
PARCEL NO.: 12-01-103-013-0000

The parties of record before the Property Tax Appeal Board are Martin Kocol, 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 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:** \$8,374  
**IMPR.:** \$65,405  
**TOTAL:** \$73,779

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 2010 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 dwelling with 3,581 square feet of living area<sup>1</sup> of masonry construction. The dwelling was constructed in 1999. Features of the home include a finished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 9,571 square foot site and is located in Park Ridge, Norwood Park Township, Cook County. The subject is classified as a class 2-08 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 \$535,000 as of July 22, 2010. The appraisal was for a purchase transaction.

In addition, the appellant disclosed that the subject property was purchased from a family member for \$500,000 on August 10, 2010.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,779. The subject's assessment reflects a market value of \$737,790 or \$206.03 per square foot of living area, including land, when using 3,581 square feet of living area and applying the Cook County level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales.

The appellant's counsel submitted a rebuttal brief.

#### **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

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<sup>1</sup> The parties differ as to the size of the subject dwelling. The board of review reports the dwelling as having 4,489 square feet of living area, but offered no support. The appellant's appraiser reports the dwelling as having 3,581 square feet of living area and included a sketch in his appraisal as support.

burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be board of review comparable sale #1. This sale occurred on September 9, 2009, 3 months prior to the assessment date, for a price of \$849,000 or \$202.87 per square foot of living area including land. The Board gave no weight to the subject's sale due to the parties being related, which makes this sale a non arm's-length transaction. The Board gave less weight to the appraisal due to its effective date occurring seven months after the assessment date at issue, with no time adjustment. In addition, the Board finds the appraisal's comparables were significantly older than the subject and no adjustments were made for age. Furthermore, the Board finds that based on the photographs within the appraisal, the comparables differ substantially from the subject in design. The Board finds the board of review's comparables are very similar to the subject in design and age, however, three of these comparables had sale dates that are less proximate in time from the assessment date as board of review sale #1. The subject's assessment reflects a market value of \$737,790 or \$206.03 per square foot of living area, including land, which is below the total market value of the best comparable and slightly above the market value on a per square foot basis. After making adjustments to the best comparable, for differences to the subject, the Board finds the subject is not overvalued and no reduction in the subject's assessment is justified.

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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

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Member

*JR*

*Jerry White*

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Member

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Acting Member

*Robert Steffen*

\_\_\_\_\_  
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: November 20, 2015

*A. Proctor*

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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.