



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

APPELLANT: Victor Satas  
DOCKET NO.: 10-20557.001-R-1  
PARCEL NO.: 16-21-215-010-0000

The parties of record before the Property Tax Appeal Board are Victor Satas, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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:** \$ 2,135  
**IMPR.:** \$ 14,160  
**TOTAL:** \$ 16,295

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 is a 100 year-old, one-and-a-half-story dwelling of frame construction containing 1,402 square feet of living area. Features of the home include a full unfinished basement and a two-car garage. The property has a 3,050 square

foot site and is located in Cicero Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased for a price of \$90,000. The evidence submitted by the appellant consisted of a Warranty Deed dated November 26, 2007 from grantor Grace E. Lojeski to grantee Leonard Wolski. Neither of these individuals is disclosed as owner of the subject property for the 2010 tax lien year, and the appellant is disclosed as Victor Satas. This Warranty Deed disclosed that it was recorded on September 3, 2008. No further information was submitted as to the date of the sale and the identity of the grantee. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,295. The subject's assessment reflects a market value of \$182,271 or \$130.01 per square foot of living area, when using the board of review's indicated size of 1,402 square feet and when applying the 2010 three-year average median level of assessment of 8.94% for class 2 property 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 suggested comparable sales and the November 1, 2007 sale of the subject for the price of \$90,000. These sales comparables sold from March 2007 through June 2009 for prices that ranged from \$145.80 to \$200.56 per square foot of living area including land.

In rebuttal, the appellant argued that the board of review's sales comparables should be given no weight because they were not adjusted and were not in proximate location to the subject.

### **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 finds the appellant failed to submit evidence to establish that the sale of the subject was sold at fair cash value and at arm's-length. Although the appellant disclosed in Section IV-Recent Sale of the Residential Appeal that the sale was not a transfer between related parties, there was no documentary evidence in support of this assertion. There was no evidence of whether the sale was advertised on the open market or sold through a realtor. There was no evidence to explain the identity of the grantee in the 2007 sale and his relation, if any, to the appellant. Therefore, the Board gives little weight to the subject's sale.

The Board finds the best evidence of market value in the record to be the four comparable sales submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, age, living area and land area. These properties also sold proximately in time to the assessment date at issue. The comparables sold for prices ranging from \$145.80 to \$200.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$130.01 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Therefore, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not 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

\_\_\_\_\_  
Member

*JR*

*Jerry White*

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Member

\_\_\_\_\_  
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.