



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

APPELLANT: Kenneth Numerowski  
DOCKET NO.: 10-22980.001-R-1  
PARCEL NO.: 01-26-103-016-0000

The parties of record before the Property Tax Appeal Board are Kenneth Numerowski, the appellant(s), by attorney Herbert B. Rosenberg, of Schoenberg Finkel Newman & Rosenberg LLC in Chicago; 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:** \$10,824  
**IMPR.:** \$44,157  
**TOTAL:** \$54,981

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 61,855 square foot parcel of land improved with a 39-year old, one-story, masonry, single-family dwelling containing 2,582 square feet of living area. The property is located in Barrington Township, Cook County and is a

class 2-04 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 \$525,000 as of January 1, 2010. The appraisal disclosed that the subject was purchased in September 2009 for \$615,000. In addition, the appellant submitted an affidavit attesting that he purchased the subject property as soon as it became available on the market for almost the full asking price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,830. The subject's assessment reflects a market value of \$669,239 using the Illinois Department of Revenue's three-year median level of assessment for class 2, residential property of 8.94% for tax year 2010.

In support of its contention of the correct assessment the board of review submitted four sale comparables.

In rebuttal, the appellant submitted a letter by the appraiser critiquing the board of review's comparables.

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

The Board finds the best evidence of market value, the Board gives no weight to the appellant's rebuttal evidence as this evidence was written by the appraiser. The Board finds the appraiser would be biased in this appeal and self validated his own appraisal by discrediting the board of review's comparables.

The Board gives less weight to the appraisal and most weight to the sale of the subject. The Board finds the appraisal analyzed sales prior to and after the sale date of the subject, but did

not analyze the subject's sale or provide any reasoning as to why this sale was discounted. The appraisal also indicates the median values in the subject's market for the current time to three months prior to the valuation date was above the median values from four to six months prior to the date of valuation. The Board finds the sale of the subject in September 2009 for \$615,000 was an arm's length transaction between a willing buyer and a willing seller with neither party under duress.

Therefore, the Board finds the subject had a market value of \$615,000. Since the market value of this parcel has been established, the 2010 Illinois Department of Revenue three-year median level of assessment for Class 2 property of 8.94% will apply and a reduction is 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: September 18, 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.