



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

APPELLANT: Frank J. Vomaka as trustee for CTLT # 11918
DOCKET NO.: 10-22990.001-R-1
PARCEL NO.: 16-31-125-039-0000

The parties of record before the Property Tax Appeal Board are Frank J. Vomaka as trustee for CTLT # 11918, the appellant(s), by attorney George J. Relias, of Relias & Tsonis, LLC 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: \$ 2,766
IMPR.: \$ 17,401
TOTAL: \$ 20,167

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 1,007 square feet of living area. The dwelling is 57 years old. Features of the home include a full basement. The property has a 4,099 square foot site and is located in Berwyn Township, Cook County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on March 9, 2010 for a price of \$50,000. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, and the property was sold by owner. In further support of the transaction the appellant submitted a copy of the sales contract and a copy of the escrow trust disbursement statement. 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" wherein the subject's total assessment of \$20,167 was

disclosed. The subject's assessment reflects a market value of \$225,582 or \$224.01 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for class 2 property of 8.94% as determined by the Illinois Department of Revenue.

In support of the assessment the board of review submitted information on four comparable sales improved with one-story dwellings of masonry or frame construction that range in size from 1,047 to 1,122 square feet of living area. The dwellings are between 52 and 95 years old. Features of the comparables include a full basement. The comparables sold from April 2008 to May 2010 for prices ranging from \$220,000 to \$280,000 or from \$200.71 to \$249.55 per square foot of living area, including land. The comparables are all located in Berwyn, the same city as the subject, as indicated by the comparables' property index numbers. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney, Mark Gussin, submitted a copy of a PTAX-203 stating that the subject was advertised for sale. The hearing officer allowed this evidence to be entered into the record as Exhibit "A" and the board of review representative made no objection. When asked by the hearing officer why page #3 of the pleadings state that the subject was sold by owner and whether the subject was advertised in the open market and sold by owner or not, the appellant's attorney replied that he "believed" that it was advertised in the open market and sold by the buyer, which is a realtor. Further, Mr. Gussin argued that the board of review's comparables are not located in the same city as the subject but offered no evidence to substantiate this claim.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

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.

It is unclear whether the sale of the subject was an arm's length transaction. The appellant's evidence is contradictory. Therefore, the Board finds the best evidence of market value to be the board of review's comparable sales. These comparables sold for prices ranging from \$200.71 to \$249.55 per square foot of

living area, including land. The subject's assessment reflects a market value of \$224.01 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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.

Chairman



Member



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: March 18, 2016



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.