



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

APPELLANT: Wladyslaw Gutowski
DOCKET NO.: 10-24485.001-C-1
PARCEL NO.: 13-28-100-041-0000

The parties of record before the Property Tax Appeal Board are Wladyslaw Gutowski, the appellant(s), by attorney Donald T. Rubin, of Rubin & Associates, 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: \$24,806
IMPR.: \$88,193
TOTAL: \$112,999

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 (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 6,300 square foot parcel of land improved with a 57-year old, one-story, commercial building. The property is located in West Chicago Township, Cook

County and is classified as 5-17 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 sales information on eight comparables. In addition, the appellant lists the subject's building size as 3,000 square feet without any further explanation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,999. The subject's total assessment reflects a market value of \$451,996 using the Cook County Ordinance level of assessment of 25% for class 5 properties.

In support of its contention of the correct assessment the board of review lists nine sales comparables. In addition, the board of review submitted the subject's property record cards listing the subject's building size as 4,520 square feet and includes diagrams of the building.

In rebuttal, the appellant submitted a letter asserting that the board of review's comparables are not similar to the subject or are not reliable indicators of the subject's market value.

Conclusion of Law

As to the subject's size, the Board finds the appellant failed to submit sufficient evidence to show that the county has incorrectly listed the subject's size. Moreover, the board of review included evidence to support the subject's current size. Therefore, the Board finds the subject contains 4,250 square feet of living area which reflects a market value of \$100.00 per square foot of building area.

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 has not met this 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 the appellant's comparables and the board of review's comparables #6 and #7. These properties sold from March 2008 to April 2011 for prices ranging from \$23.47 to \$130.00 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$100.00 per square foot which is within the range established by the comparables. Based on the record and after adjustments to the comparables, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued 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.

Chairman

K. L. Fan

Mario Alvarez

Member

Member

JR

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: February 19, 2016

A. Proctor

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.