



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

APPELLANT: Magdalena Miklasinska
DOCKET NO.: 10-25088.001-R-1
PARCEL NO.: 19-33-110-034-0000

The parties of record before the Property Tax Appeal Board are Magdalena Miklasinska, the appellant, by attorney Richard J. Caldarazzo, of Mar Cal Law, P.C. 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: \$ 4,320
IMPR.: \$21,606
TOTAL: \$25,926**

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 seven year-old, two-story dwelling of frame and masonry construction containing 2,851 square feet of living area. Features of the home include a full unfinished basement, air conditioning, a fireplace and a two-car garage.

The property has a 6,913 square foot site and is located in Stickney Township, Cook County. The property is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted a brief with information on four suggested equity comparables and a settlement statement disclosing the purchase of the subject on June 3, 2010 for the price of \$290,000. The seller was Francisco J. Monarrez.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,264. The subject property has an improvement assessment of \$25,944, or \$9.10 per square foot of living area. The subject's assessment reflects a market value of \$338,523 or \$118.74 per square foot of living area, when using the board of review's indicated size of 2,851 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 equity comparables with sales data on one. The board of review also submitted a print-out, commonly known as a deed trail, from the Cook County Recorder of Deeds website that disclosed the following recorded documents: 1) a Trustee's Deed to grantee Francisco J. Monarrez dated November 17, 2004; 2) a *lis pendens foreclosure* from GMAC Mortgage LLC against Francisco J. Monarrez recorded January 15, 2010; 3) an assignment to grantee GMAC Mortgage LLC recorded February 3, 2010; 4) a Warranty Deed from grantor Francisco J. Monarrez to grantee Magdalena Miklasinska recorded June 18, 2010; 5) a Release from grantor GMAC Mortgage LLC to grantee Francisco J. Monarrez recorded July 28, 2010.

At hearing, the board of review argued that the subject was sold to the appellant as a result of a foreclosure. The appellant argued that the sale was from grantee Francisco J. Monarrez and not from a bank, that the sale was through a realtor, that the sale price of \$290,000 did not reflect a distressed property, and that the evidence submitted in the appeal did not clearly suggest that the subject was a compulsory sale. Each party then rested on the evidence previously submitted.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 best evidence of assessment equity to be the appellant's comparables #1 and #2, and the board of review's comparables #1 and #2. These comparables had improvement assessments that ranged from \$7.73 to \$12.32 per square foot of living area. The subject's improvement assessment of \$9.10 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is not justified.

The appellant also 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 to be the purchase of the subject property in June, 2010 for a price of \$290,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction, the appellant submitted a copy of the settlement statement disclosing the seller was

Francisco J. Monarrez. Although the board of review did present evidence to challenge the arm's length nature of the transaction, the Board does not find this evidence sufficient to rebut the preponderance of the evidence that the sale of the subject was at arm's-length. At most, the deed trail disclosed a *lis pendens* notice against the seller without further evidence that a compulsory sale occurred. Based on this record the Board finds the subject property had a market value of \$290,000 as of January 1, 2010. Since market value has been determined, the 2010 three-year median level of assessment of 8.94% for class 2 property as determined by the Illinois Department of Revenue shall apply (86 Ill.Admin.Code §1910.50(c)(2)).

Therefore, the Board finds the subject's assessment is not reflective of market value and a 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

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

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.