



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

APPELLANT: Joseph Dombrowski
DOCKET NO.: 10-35592.001-R-1
PARCEL NO.: 14-29-412-038-0000

The parties of record before the Property Tax Appeal Board are Joseph Dombrowski, the appellant, 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 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: \$29,600
IMPR.: \$49,164
TOTAL: \$78,764

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two-story multi-family dwelling of masonry construction with 4,014 square feet of living area. The dwelling is 111 years old. Features of the home include a full finished basement and a two-car garage. The property has a 4,625 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a

class 2-11 apartment building 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 \$600,000 as of January 1, 2009. The appellant's appraisal relied on five sales that occurred from March 2008 to May 2009 for prices ranging from \$300,000 to \$600,000 or from \$140.28 to \$171.38 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,764. The subject's assessment reflects a market value of \$787,640 or \$196.22 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that occurred from June 2008 to March 2010 for prices ranging from \$986,000 to \$1,200,000 or from \$216.78 to \$272.36 per square foot of living area, including land.

The appellant submitted a rebuttal brief critiquing the board of review's evidence.

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 best evidence of market value to be the appellant's appraisal comparable #1 and board of review comparable sale #4. These comparables were most similar to the subject and also sold more proximate in time to the January 1, 2010 assessment date at issue. The Board gave less weight to the value conclusion from the appellant's appraisal due to its

effective date of January 1, 2009, one year prior to the assessment date at issue with no adjustment for time. The Board gave less weight to the parties' remaining comparable sales due to their sale date occurring more distant in time from the assessment date at issue and/or their significantly smaller sizes, when compared to the subject. The best comparable sales occurred in May 2009 and March 2010 for prices of \$435,000 and \$1,020,500 or \$140.28 and \$235.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$787,640 or \$196.22 per square foot of living area including land, which is supported by the best sales evidence in this record. After adjusting the comparables for differences to the subject, such as the subject's superior lot size, the Board finds the subject's assessment is supported 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



Member

Member



Member

Acting 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: January 22, 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.