



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

APPELLANT: Joseph Dombrowski  
DOCKET NO.: 10-35596.001-R-1  
PARCEL NO.: 14-28-302-016-0000

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:** \$23,360  
**IMPR.:** \$50,980  
**TOTAL:** \$74,340

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board 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 frame construction with 2,019 square feet of living area. The building is approximately 121 years old and features

a full unfinished basement.<sup>1</sup> The property has a 3,650 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 \$465,000 as of January 1, 2009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,340. The subject's assessment reflects a market value of \$743,400 or \$368.20 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales.

In addition, the board of review submitted a brief arguing that the subject is not an owner occupied property and section 16-185 of the Property Tax Code (35 ILCS 200/16-185) should not apply. In support of this assertion, the board of review submitted printouts from the Cook County Assessor's office revealing the appellant is receiving home owner exemptions on four different properties.

The appellant submitted a rebuttal brief critiquing the board of review submission and arguing the appellant's appeal is based on overvaluation and not a "rollover" based on section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

#### **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

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<sup>1</sup> The parties differ as to the subject dwelling's size and whether the building has finished basement area.

burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the subject dwelling's size, the Board finds the appellant's appraisal lacked a sketch of the dwelling, even though on page #43 of the report the appraisers acknowledge that a sketch was provided. This error or omission undermines the credibility of the report. The board of review submitted the subject's property record card disclosing the subject dwelling has 2,019 square feet of living area. For the purposes of this appeal, the Board finds the subject dwelling has 2,019 square feet of living area. As to the parties difference to whether the subject has finished basement area, the Board finds the appellant's appraisers failed to include interior photographs, which would support their contention. The subject's property record card submitted by the board of review discloses the subject dwelling has a full unfinished basement. For the purposes of this appeal, the Board finds the subject dwelling has a full unfinished basement.

The Board gave less weight to the value conclusion arrived at from the appellant's appraisal due to its estimate of value being January 1, 2009. The Board finds this date proceeds the January 1, 2010 assessment date by 12 months and no time adjustments were made for this difference. The Board finds the appellant's appraisers selected five suggested comparables, two of which are 2007 sales and two are 2008 sales, which would further undermine the value conclusion of the appraisal as of January 1, 2010. In addition, three of the comparables have over twice the living area, when compared to the subject. Based on this record the Board finds the appraisers' estimate of value is understated for a January 1, 2010 assessment date.

As to the appellant's rebuttal, in which one of the appellant's appraiser's argues the board of review's sales from 2007 and 2008 should not be considered due to their occurrence during the height of the real estate market, the Board finds this argument disingenuous, due to their use of sales from 2007 and 2008.

The Board finds the best evidence of market value to be the appellant's appraisal comparable #1 and the board of review's comparable #1, which is located in close proximity to the subject. These comparables sold in June and September 2009 for prices of \$455,000 and \$1,400,000 or \$130.00 and \$556.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$743,400 or \$368.20 per square foot of living area including land, which is supported by

the best comparables in the record. Based on the sales data in this appeal and adjusting the best comparables for differences when compared to the subject, such as the subject's superior lot size, the Board finds a reduction in the subject's assessment is not justified. The board gave less weight to the parties' remaining comparables due to their sale dates occurring greater than 12 months prior to the January 1, 2010 assessment date at issue. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not 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.

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Chairman

*K. L. Fan*

*Mark Albino*

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Member

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Member

*JR*

*Jerry White*

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Member

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Acting Member

*Robert Steffen*

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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

*A. Proctor*

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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.