



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

APPELLANT: Mariusz Zielinski  
DOCKET NO.: 11-20222.001-R-1  
PARCEL NO.: 11-30-118-005-0000

The parties of record before the Property Tax Appeal Board are Mariusz Zielinski, the appellant, by attorney Leonard Schiller, of Schiller Strauss & Lavin PC 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:** \$ 4,406  
**IMPR.:** \$ 47,789  
**TOTAL:** \$ 52,195

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 2011 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 three-story, masonry apartment building that was constructed in 1949. It contains 3

three-bedroom apartments plus 1 one-bedroom garden apartment unit. The building contains 6,630 square feet of living area, per the appraisal, and is situated on a 3,750 square foot site. The property is located in Evanston Township, Cook County, and is a class 2-11 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 a summary appraisal report containing a brief recapitulation of the appraiser's data, analyses, and conclusions. Supporting documentation was retained in the appraiser's file. The sales comparison approach was limited to one-half page in length, with sales ranging in sale date from 2008 through 2010 and sale price from \$69.30 to \$91.14 per square foot, including land. Two of the four comparables were Class 3 property, whereas the subject is Class 2 property. The appraisal estimated the subject property had a market value of \$415,000 as of January 1, 2010. This translates to \$62.59 per square foot, including land, which is well below the value of the appraiser's four suggested comparables. The appraiser failed to address the transfer of the subject property in April 2008 for \$550,000, although he included a sale comparable from 2008.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,000. The subject's assessment reflects a market value of \$579,557 when applying the 2011 three year median level of assessments for class 2 property of 9.49% as determined by the Illinois Department of Revenue.

The board of review indicated the subject contained 6,043 square feet of living area as they did not include the garden apartment in their calculation. No further evidence of square footage was provided.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables, each containing sales data. The sales range: in size from 3,346 to 3,982 square feet of building area; in sale date from March 2009 to September 2009; and in price from \$350,000 to \$520,000, or \$100.17 to \$155.41 per square foot, including land. The board of review also submitted evidence of the subject's 2008 sale for \$550,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, appellant's attorney argued that the board of review failed to address their market value argument.

**Conclusion of Law**

Initially, the Board finds the subject contains 6,630 square feet of living area as the appraiser inspected the subject and provided a sketch of the property.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board does not find the appraiser's conclusion of value to be persuasive, as the appraisal lacked: any qualitative and quantitative reasoning for any adjustments; details regarding the sale conditions; and any evidence that the sales were arm's-length transactions. Additionally, the appraiser failed to address the sale of the subject in April 2008 for \$550,000. Accordingly, the Board accords diminished weight to this appraisal and finds that the estimate of value for the subject property is unreliable.

The Board therefore finds that the best evidence of the subject's market value is the evidence of the sale of the subject in April 2008 for a price of \$550,000. This sale price equates to a value of \$82.96 per square foot, including land, which is within the range of the sale comparables contained in the record. Since market value has been established the 2011 three year median level of assessment under the Cook County Real Property Assessment Classification Ordinance of 9.49% as determined by the Illinois Department of Revenue shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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



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Member

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Member



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Member

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Acting Member



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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



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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.