



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

APPELLANT: Mark Koscielniak
DOCKET NO.: 11-23772.001-R-1
PARCEL NO.: 23-34-406-003-0000

The parties of record before the Property Tax Appeal Board are Mark Koscielniak, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$7,839
IMPR.: \$16,809
TOTAL: \$24,648**

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 multi-level dwelling of frame and masonry construction. The dwelling is approximately 33 years old and has 1,293 square feet of living area. Features of the home include a partial finished basement, central air conditioning, a fireplace and a two-car garage. The property has a 14,254 square foot site and is located in Orland Park, Palos Township, Cook County. The subject is classified as a

class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted limited evidence disclosing the subject property was purchased on March 9, 2009 for a price of \$200,000. The appellant partially completed Section IV - Recent Sale Data of the residential appeal form and disclosed the name of the seller was Fannie Mae, the subject's sale was not a transfer between related parties, and the property sold in settlement of a foreclosure. The appellant did not answer questions that asked if a realtor had handled the subject's sale; if the subject had been advertised for sale; and how it was advertised and for how long. To document the sale, the appellant submitted a copy of the Illinois real estate transfer declaration (PTAX-203), disclosing the subject property was purchased in March 2009 for a price of \$200,000. Question #7 on the transfer declaration (Was the property advertised for sale or sold using a real estate agent?" was marked "Yes." The appellant also submitted an affidavit dated May 15, 2013, wherein the appellant stated that he had used the services of a real estate broker to find the subject property and that the subject property had been advertised for sale with the Multiple Listing Service. The appellant did not submit any documentary evidence in support of these claims. Based on this record, the appellant requested the subject's assessment be reduced to \$20,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,648. The subject's assessment reflects a market value of \$246,480 or \$190.63 per square foot of living area, land included, when applying the 10% level of assessment for class 2-34 residential property pursuant to the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that sold from December 2009 to September 2010 for prices that ranged from \$221,000 to \$281,000 or from \$189.71 to \$247.36 per square foot of living area, land included.

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 gave little weight to the subject's March 2009 sale because it occurred over 21 months prior to the January 1, 2011 assessment date. The Board finds the best evidence of market value in the record to be board of review comparable sales #1 and #2. These comparables sold more proximate in time to the assessment date at issue, and they were very similar to the subject in design, exterior construction, living area and most features. Board of review comparables #1 and #2 sold in June 2010 and September 2010 for \$189.71 and \$194.54 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$190.63 per square foot of living area, including land, which falls between the market value of the best comparable sales in this record. Based on this record, the Board finds the subject's assessment is reflective of market value 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

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: June 26, 2015



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.