



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

APPELLANT: Walter Cyplik  
DOCKET NO.: 11-25683.001-R-1 through 11-25683.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Walter Cyplik, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-25683.001-R-1	24-08-412-029-1096	962	11,086	\$12,048
11-25683.002-R-1	24-08-412-029-1116	189	2,176	\$ 2,365

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 is a 17 year-old condominium unit in a three-story dwelling of masonry construction. The subject property has a 181,791 square foot site, is located in Worth Township, Cook County and is classified as a Class 2-99 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 information on 39 suggested comparable sales.

The board of review submitted a condominium analysis for the subject disclosing the total assessment for the subject of \$14,413. The subject property has an improvement assessment of \$13,262. In support of its contention of the correct assessment, the board of review submitted information on suggested comparable sales for three units in the building that sold from 2008 through 2010 at prices ranging from \$120,000 to \$163,000, for a total of \$541,000. The board of review applied a 2% market value reduction to the subject for personal property without further evidence to arrive at a full market value of \$530,180 of the four units sold. The board of review disclosed the units sold consisted of 2.8217% of all units in the building. The result was a full value of the building at \$18,789,382. Multiplied by the 1.0561% of the appellant's ownership in the entire building, the board of review suggested the market value of the subject to be \$198,435.

### **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 assessment equity to be board of review's three sales comparable properties. These sales occurred from June 2009 through November 2009 and sold for prices ranging from \$120,000 to \$163,000. Each of these sales was for a condominium unit with the same percentage of ownership in the building as the subject. The subject's assessment of \$14,413 reflects a market value of \$151,876 when applying the 2011 three-year average median level of assessment for Class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.49% as determined by the Illinois Department of Revenue.

The appellant submitted evidence of 39 sales comparables but did not provide sales dates on these sales. The only additional information submitted by the appellant consisted of two pages of website print-outs from [zillow.com](http://zillow.com). These documents contained what is characterized as a "zestimate" of a value range for listings for two condos in the complex. No recent sale information is provided by appellant on these two condos. Therefore, this evidence lacks probative value.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Marko M. Louis*

Member

*J. R.*

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: February 20, 2015

*A. P. ...*

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.