



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

APPELLANT: Matthew Janko  
DOCKET NO.: 11-30506.001-R-1  
PARCEL NO.: 15-12-436-006-0000

The parties of record before the Property Tax Appeal Board are Matthew Janko, 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 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:** \$4,080  
**IMPR.:** \$39,524  
**TOTAL:** \$43,604

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 two-story, multi-family dwelling of masonry construction. The dwelling is an apartment building that is approximately 24 years old and has 6,336 square feet of living area. Features include six bathrooms and a full basement finished for apartments. The property has a 6,800 square foot site and is located in Forest Park, Proviso Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In a petition submitted with the appeal, the appellant's attorney stated that the subject property was purchased in an arm's length transaction on March 9, 2012 for a price of \$295,000. The appellant submitted copies of the settlement statement, the closing statement, the special warranty deed and the real estate contract to document the transaction but did not complete Section IV of the residential appeal form. The settlement statement and the closing statement revealed the seller was Read Properties and commissions were paid to two realty firms. Based upon this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,604. The subject's assessment reflects a market value of \$459,473 or \$72.52 per square foot of living area, land included, when using the 2011 three year average median level of assessments for class 2 property of 9.49% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that sold from April to December 2010 for prices that ranged from \$153,000 to \$245,000 or from \$86.79 to \$119.63 per square foot of living area, land included. These properties differed significantly from the subject in age, exterior construction and living area. The board of review also submitted a supplemental brief, wherein a board of review analyst stated the appellant failed to submit "substantive, documentary evidence" regarding the subject's sale.

The appellant's attorney submitted a rebuttal brief and an affidavit, dated January 22, 2014, from the appellant. In the affidavit, the appellant stated "the property was actively negotiated and the price was determined to be fair and correct."

#### **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.

Although the appellant stated the subject was purchased in an arm's length transaction in March 2012 for a price of \$295,000, the appellant did not submit evidence to establish that the property had been exposed to the market. The appellant did not

complete Section IV - Recent Sale Data of the residential appeal form and did not answer questions that asked if the parties were related; if the property had been advertised for sale; how it was advertised and for how long; and whether the sale was the result of a foreclosure. The Board finds, due to the lack of data, the appellant failed to provide sufficient evidence to challenge the correctness of the assessment so as to shift the burden of proof to the Cook County Board of Review. (86 Ill.Admin.Code §1910.63(a)&(b)). Based on this record, the Board finds no change in the assessment is 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.

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Chairman



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Member

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Member



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Acting Member

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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: April 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.