



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

APPELLANT: Matthew Janko  
DOCKET NO.: 11-31745.001-R-1 through 11-31745.002-R-1  
PARCEL NO.: See Below

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-31745.001-R-1	15-15-331-042-0000	1,309	18,540	\$19,849
11-31745.002-R-1	15-15-331-045-0000	1,602	18,548	\$20,150

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 two adjacent parcels improved with two two-story, multi-family dwellings of masonry construction. Each dwelling is approximately 48 years old, and each has 3,856 square feet of living area, five apartment units and a full basement finished with an apartment. The subject property has 7,764 square feet of land area and is located in Broadview, Proviso Township, Cook County. The subject property 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 support of this argument, the appellant submitted limited evidence

disclosing the subject property was purchased on April 30, 2010 for a price of \$400,000. The appellant submitted copies of the settlement statement and the sales contract but did not complete Section IV - Recent Sale Data of the appeal form. The settlement statement disclosed the seller was JMI Investments, LLC, the sale price was \$400,000, and a commission was paid to a realty firm. However, the sales contract indicated the seller was "owner of record" and the subject's sale price was \$450,000. The appellant did not provide an explanation for the discrepancy in the sale prices. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$35,760.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject's parcel ending in 042 was lowered to \$19,849 (\$1,309 for land and \$18,540 for the improvement). The board of review did not provide assessment information for the subject's parcel ending in 045; however, the appellant submitted assessment information for each of the subject's parcels as well as the final decision of the board of review dated April 10, 2012. The appellant's information disclosed the total assessment for the subject's parcel ending in 042 was lowered to \$20,150 (\$1,602 for land and \$18,548 for the improvement). For the 2011 tax year, the subject's two parcels have a combined total assessment of \$39,999, which reflects a market value of \$421,486, 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 two comparable sales that sold in May 2011 and March 2010 for prices of \$235,000 and \$112,000, respectively. However, these properties had a different assigned neighborhood code than the subject and also differed in living area, foundation and/or age.

The appellant's attorney submitted a rebuttal brief.

#### **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 appellant provided limited information regarding the subject's April 2010 sale. The appellant did not submit enough evidence to establish that the property had been exposed to the market. The appellant did not complete Section IV

- Recent Sale Data of the 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)). The Board also takes notice that the board of review lowered the subject's 2011 assessment to \$39,999, which reflects approximately 10% of the subject's April 2010 sale price assuming the property sold for \$400,000 rather than the \$450,000 as reflected in the real estate sales contract. The Board finds the assessment is appropriate considering the limited information regarding the subject's sale.

Based on this record, the Board finds a further reduction in the subject property'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.

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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.