



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

APPELLANT: Jolanta Skutnik
DOCKET NO.: 12-21505.001-R-1
PARCEL NO.: 23-11-302-003-1442

The parties of record before the Property Tax Appeal Board are Jolanta Skutnik, the appellant(s); 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: \$ 1,513
IMPR.: \$ 7,009
TOTAL: \$ 8,522

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 2012 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a condominium unit with a 0.24% ownership interest in the common elements. The property is located in Palos Hills, Palos Township, Cook County. The subject 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 a one-page U.S. Bank Multi-Purpose Appraisal Review Form. This internal form contains a checklist to review an appraisal, however, no appraisal was submitted. Additionally, the appellant submitted printouts from the Zillow and Trulia websites containing limited data for three suggested sale comparables. These condominium units are located in Palos Hills but not in the subject's building. They sold from January 2012 through July 2012. They

sold for prices ranging from \$47,000 to \$51,500. No further evidence was provided.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,522. The subject's assessment reflects a market value of \$87,946 when applying the 2012 three year average median level of assessment for class 2 property of 9.69% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted a memo from Nicholas Jordan, Cook County Board of Review Analyst. The memorandum shows that 30 units in the subject's building, or 6.86% of ownership, sold from 2008 to 2010 for an aggregate price of \$3,373,600. An allocation of 2.00% for personal property was subtracted from the sales prices, and then divided by the percentage of interest of the units to arrive at a total market value for the building of \$48,194,285. The subject's percentage of ownership was then utilized to arrive at a value for the subject of \$115,666. The board of reviewed also submitted: a memo regarding the proper method to value condominium properties; several Property Tax Appeal Board decisions that were issued in 2001; a listing of the 448 units contained in the subject building with corresponding PINs, percentage of ownership and assessment information; and sales data for the 30 units used in the sales analysis.

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 that the appellant failed to submit sufficient evidence to determine if the subject property was over assessed by a preponderance of the evidence. Although the sale comparables presented by the appellant are similar in location, the appellant failed to submit the square footage of living area for each comparable unit or its percentage of ownership in the common elements. Therefore, the Board is unable to determine comparability to the subject property. Furthermore, the appellant failed to submit the appraisal, as indicated. As such, the Board finds that a reduction is not warranted.

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. Farn

Member

Tracy A. Huff

Member

Marko M. Lott

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.