



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

APPELLANT: Matthew Janko  
DOCKET NO.: 12-23858.001-R-1  
PARCEL NO.: 18-13-411-018-0000

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:** \$ 1,875  
**IMPR.:** \$ 17,065  
**TOTAL:** \$ 18,940

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 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 frame construction. The dwelling is an apartment building that is approximately 87 years old and has 2,984 square feet of living area. Features of the building include four apartment units, a partial unfinished basement, a fireplace and a two-car garage. The property has a 3,750 square foot site and is located in Summit, Lyons 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. The appellant stated the subject property was purchased in an arm's length transaction on August 28, 2012 for a price of \$85,000. The appellant submitted copies of the settlement statement and the warranty deed to document the

transaction but did not complete Section IV of the residential appeal form. The settlement statement revealed a commission was paid to a realty firm. 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 \$18,940. The subject's assessment reflects a market value of \$195,459 or \$65.50 per square foot of living area, land included, when using the 2012 three year average median level of assessments for class 2 property of 9.69% 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 2010 to November 2011 for prices that ranged from \$161,000 to \$685,000 or from \$66.86 to \$233.95 per square foot of living area, land included. The board of review also submitted a supplemental brief, wherein a board of review analyst stated that the subject's sale was compulsory due to a pending foreclosure. To document this claim, the board of review submitted printouts from the Cook County Recorder of Deeds' website, a notice of foreclosure from the Cook County Circuit Court, and a copy of the Illinois Real Estate Transfer Declaration for the subject's sale. The transfer declaration revealed that question 7 (Was the property advertised for sale?) was left unanswered. Based on this argument, the board of review requested confirmation of the subject's assessment.

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.

Although the appellant stated the subject was purchased in an arm's length transaction in August 2012 for a price of \$85,000, the appellant did not submit sufficient evidence to demonstrate that the subject's sale was an arm's length transaction. The appellant did not complete Section IV – Recent Sale Data of the residential appeal form and did not answer questions that asked whether the parties to the transaction were related; whether 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.

*Mario Alvares*

Chairman

*LR*

Member

Member

*Robert Hoffman*

Member

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: May 20, 2016

*Adriana*

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.