



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

APPELLANT: Harriet Komorowski  
DOCKET NO.: 12-24232.001-R-1  
PARCEL NO.: 09-24-104-041-0000

The parties of record before the Property Tax Appeal Board are Harriet Komorowski, the appellant(s), by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$ 3,965  
**IMPR.:** \$51,931  
**TOTAL:** \$55,896

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 is a 51 year-old, two-story apartment building of masonry construction. The parties differed as to the size of the living area. The property has a 5,875 square foot site and is located in Maine Township, Cook County. The property is a Class 2 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 an appraisal estimating the subject property had a market value of \$510,000 as of January 1, 2010. The appraisal disclosed the building contained 3,392 square feet of living area and four rental apartments above grade. The appraisal disclosed that below grade in the basement there were two living rooms, three bedrooms, two kitchens and two bathrooms. The appraisal did not disclose the size of the living area for the below-grade living units. The appraiser used the sales comparison approach and a limited analysis based on the income

approach. The sales comparison approach used three comparable sales from 2008. The income analysis disclosed rental income from four apartments. The appraisal also disclosed the subject was occupied by tenants. The appellant requested a total assessment reduction to \$48,399 when applying the 2012 three-year average median level of assessment for Class 2 property as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(2)).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,896. The board of review's evidence disclosed the subject building contained 5,596 square feet of living area and a full basement apartment. The subject's assessment reflects a market value of \$576,842 when applying the 2012 three-year average median level of assessment of 9.69% for Class 2 property as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(2)).

In support of its contention of the correct assessment, the board of review submitted information on four unadjusted suggested sales comparables that sold from 2009 through 2011.

In rebuttal, the appellant argued that the comparables submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics and were based on raw, unadjusted sales data. The appellant reaffirmed the request for an assessment reduction.

### **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 met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board accords little weight to the appellant's appraisal. The sales comparables used by the appraiser are not considered by the Board because they were from 2008 and, therefore, not recent to the instant 2012 tax lien year. Further, the appraisal disclosed living units in the below-grade basement but did not disclose whether these units generated rental income and did not discuss whether they were included or not in the appraisal's total living area.

The Board finds the best evidence of market value to be the recent sales comparables submitted by the board of review. These comparables sold from 2009 through 2011 and for prices ranging from \$107.55 to \$126.61 per square foot of living area including land. The subject's assessment reflects a market value of \$103.08 per square foot of living area including land, when using the board of review's suggested size of 5,596 square feet of living area, which is below the range established by the best comparable sales in this record. Based on this evidence, the Board finds 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.



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Chairman



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Member

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Member



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Member

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Member

DISSENTING: \_\_\_\_\_

**CERTIFICATION**

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



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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.