



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

APPELLANT: Hanna Hendrych  
DOCKET NO.: 12-24831.001-R-1 through 12-24831.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Hanna Hendrych, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
12-24831.001-R-1	12-35-102-025-0000	3,206	384	\$3,590
12-24831.002-R-1	12-35-102-026-0000	3,206	432	\$3,638
12-24831.003-R-1	12-35-102-027-0000	2,976	21,638	\$24,614

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 three parcels, one of which is improved with a two-story mixed-use building of frame construction. Two of the parcels have minor improvements. The building is approximately 68 years old and has 3,031 square feet of building area. The building has a partial finished basement and central air conditioning. Photographic evidence appears to indicate the building has a commercial entity on the first floor; however, the number of apartments on the second floor, if any, was not disclosed. The property has a 4,409 square foot site and is located in River Grove, Leyden Township, Cook County. The parcel with the mixed-use building is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance, and the parcels with the minor improvements are classified as class 2-90 properties.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on nine comparable sales that sold from February 2010 to December 2011 for prices that ranged from \$70,000 to \$285,000 or from \$24.81 to \$75.83 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,614. The subject's assessment reflects a market value of \$246,140 or \$81.20 per square foot of living area, land and minor improvements included, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that sold from September 2009 to February 2011 for prices that ranged from \$250,000 to \$400,000 or from \$53.19 to \$86.47 per square foot of living area, land included.

### **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 parties submitted information on a total of thirteen comparable sales. The Board finds these comparable sales differed from the subject in location, age, and building area. None of the comparables were located in the same municipality as the subject. Moreover, the board of review comparables had significantly more building area than the subject, and the appellant's comparables differed in age and/or building area. Although none of the comparable sales were similar to the subject property, the Board finds these comparables sold for prices ranging from \$24.81 to \$86.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$81.20 per square foot of living area, including land, which is within the range established by the comparable sales submitted for this appeal. 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.



\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

\_\_\_\_\_  
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



\_\_\_\_\_  
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.