



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

APPELLANT: Daniela Damjanic  
DOCKET NO.: 12-25568.001-R-1  
PARCEL NO.: 09-18-206-013-0000

The parties of record before the Property Tax Appeal Board are Daniela Damjanic, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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:** \$4,777  
**IMPR.:** \$15,429  
**TOTAL:** \$20,206

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 split-level style dwelling<sup>1</sup> of frame exterior construction with 913 square feet of living area. The dwelling is approximately 47 years old. Features of the home include a full finished basement. The property has a 9,100 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance

The appellant's appeal is based on overvaluation. In support of the overvaluation argument, the appellant submitted eight comparable sales located within the same neighborhood assessment code as the subject property. The comparables consist of one-story or 1.5 story dwellings of frame exterior construction that range in age from 55 to 61 years old. The comparables had

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<sup>1</sup> Photographs of the subject property submitted by the appellant and board of review appears to depict a split-level style dwelling.

features with varying degrees of similarity when compared to the subject. The dwellings range in size from 819 to 972 square feet of living area and are situated on sites ranging in size from 5,805 to 9,300 square feet of land area. The comparables sold from May 2009 to September 2012 for prices ranging from \$147,500 to \$199,000 or from \$151.75 to \$228.74 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$13,900.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,969. The subject's assessment reflects a market value of \$219,690 or \$240.62 per square foot of living area, land included, when applying the 10% level of assessment for class 2 residential property pursuant to the Cook County Real Property Assessment Classification Ordinance. In support of the subject's assessment, the board of review submitted information on eight sales comparables located within the same neighborhood assessment code as the subject property. The comparables consists of one-story or 1.5 story dwellings of frame or frame and masonry exterior construction that range in age from 55 to 92 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 560 to 991 square feet of living area and are situated on sites ranging in size from 6,390 to 10,395 square feet of land area. These comparables sold from February 2009 to July 2011 for prices ranging from \$162,000 to \$281,000 or from \$186.42 to \$338.77 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant withdrew the request for a hearing and requested the appeal be written on the evidence in the record. Furthermore, in the rebuttal, counsel for the appellant argued the board of review's comparable sales are superior properties that have higher values.

### **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 warranted.

The parties submitted 16 comparable sales for the Board's consideration. Three comparables were common comparables submitted by the parties. The Board gave less weight to the appellant's comparables #5 through #8 and the board of review's comparables #2 through #8 due to their older sale dates. The Board also gave less weight to the board of review's comparable #1 due to its older age and smaller size when compared to the subject property. The Board finds the best evidence of market value in the record to be the appellant's comparables #1 through #4. These comparables are more similar in location, age, dwelling size, exterior construction and features. These comparables sold for prices ranging from \$147,500 to \$152,000 or from \$151.75 to \$185.59 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$219,690 or \$240.62 per square foot of living area including land which falls above the range established by the best sales comparables in this record. Based on

this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's 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.



Chairman



Member



Member



Member



Acting 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: January 27, 2017



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.