



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

APPELLANT: Grzegorz Laskowski  
DOCKET NO.: 12-25611.001-R-1  
PARCEL NO.: 09-33-209-018-0000

The parties of record before the Property Tax Appeal Board are Grzegorz Laskowski, 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:** \$4,721  
**IMPR.:** \$11,779  
**TOTAL:** \$16,500

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 multi-level dwelling of frame and masonry construction with 1,110 square feet of living area.<sup>1</sup> The dwelling was constructed in 1959. Features of the home include a partial basement, which is finished, central air conditioning and a two and one-half car garage. The property has an 8,584 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted limited evidence disclosing the subject property was purchased on October 18, 2011

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<sup>1</sup> The Board finds the sketch within the appellant's appraisal depicting the subject as having 1,036 square feet of living area was illegible, however, the Board finds the small size discrepancy between the parties will not impact the decision in this appeal.

for a price of \$165,000. The appellant also submitted an appraisal estimating the subject property had a value of \$165,000 as of September 14, 2011. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The appellant's evidence also included a grid analysis containing five equity comparables, however, the appellant did not indicate on the appeal petition that uniformity was being contested. Therefore, the Board will not address this equity evidence in this appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,759. The subject's assessment reflects a market value of \$227,590 or \$205.04 per square foot of living area, land included, when using 1,110 square feet of living area and when using the level of assessments for class 2 property of 10% 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 seven comparable sales. The board of review's evidence included a brief which revealed the subject property was the subject of a foreclosure proceeding prior to its sale.

The appellant submitted a rebuttal brief critiquing the board of review's submission and requesting the appeal be written on the evidence in the record.

### **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 Board finds the best evidence of market value to be the appellant's appraisal estimating the subject property had a value of \$165,000 as of September 14, 2011. The Board gave little weight to the subject's sale, due to the lack of information regarding the length of time the property was exposed on the open market. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and the property was sold by owner, however, the appellant answered "unknown" to the question regarding the length of time the subject was marketed. The appellant submitted a copy of the Settlement Statement and an affidavit from the appellant, however, neither of these documents disclosed the length of time the property was exposed on the open market, which is an important element of determining whether an arm's length transaction occurred. The Board finds that the board of review's assertion that the subject's sale was not of an arm's length nature is a moot point, due to the Board's finding that the best evidence of the subject's market value is the appellant's appraisal and not the subject's sale. The Board also gave less weight to the board of review's unadjusted comparables, as this evidence does not overcome the weight of the adjusted comparables within the appellant's appraisal. Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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.