



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

APPELLANT: Zofia Kozielec
DOCKET NO.: 12-25616.001-R-1
PARCEL NO.: 09-07-112-002-0000

The parties of record before the Property Tax Appeal Board are Zofia Kozielec, 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: \$4,296
IMPR.: \$15,804
TOTAL: \$20,100

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 one-story dwelling of masonry exterior construction with 1,005 square feet of living area. The dwelling is approximately 52 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has a 6,875 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument the appellant submitted information on 24 comparables with the same neighborhood assessment code as the subject property. The comparables are improved with one-story dwellings of frame, masonry or frame and masonry exterior construction that range from 51 to 69 years old. The comparables had features of varying degrees of similarity

when compared to the subject. The dwellings range in size from 1,005 to 1,086 square feet of living area and have improvement assessments ranging from \$13,704 to \$18,212 or from \$13.64 to \$17.61 per square foot of living area.

In support of the overvaluation argument the appellant submitted 24 comparable sales with the same neighborhood code as the subject property. The comparables consist of one-story dwellings of masonry or frame and masonry exterior construction that range from 51 to 60 years old. The comparables had features of varying degrees of similarity when compared to the subject. The dwellings range in size from 1,005 to 1,091 square feet of living area and are situated on sites that contain from 6,200 to 8,745 square feet of land area. The comparables sold from February 2009 to August 2012 for prices ranging from \$108,500 to \$227,000 or from \$107.96 to \$218.91 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$10,850.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,090. The subject property has an improvement assessment of \$18,794 or \$18.70 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables in the same block as the subject property. The comparables are improved with one-story dwellings of masonry or frame and masonry exterior construction that are 52 years old. The comparables had features of similarity when compared to the subject. The dwellings range in size from 1,005 to 1,020 square feet of living area and have improvement assessments ranging from \$19,843 to \$22,779 or from \$19.74 to \$22.33 per square foot of living area.

The subject's assessment reflects a market value of \$230,900 or \$229.75 per square foot of living area, land included, when applying the 10% level of assessment for class 2-03 residential property pursuant to the Cook County Real Property Assessment Classification Ordinance. The board of review submitted recent sale information on 10 comparables sales in the same block and within .25 of a mile from the subject property. The comparables consist of one-story dwellings of frame, masonry or frame and masonry exterior construction that range from 52 to 59 years old. The comparables had features of varying degrees of similarity when compared to the subject. The dwellings range in size from 1,005 to 1,496 square feet of living area and are situated on sites that contain from 6,100 to 7,674 square feet of land area. The comparables sold from May 2010 to October 2011 for prices ranging from \$175,000 to \$258,000 or from \$172.46 to \$218.91 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 34 comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #11-#13, #15-#17 and #19-#24, and the board of review's comparables #1-#6. These properties sold in 2009 or 2010, which are dated and less indicative of market value as of the subject's January 1, 2012, assessment date. The Board finds the best evidence of market value in the record to be the appellant's comparables #1, #3-#10, #14 and #18, and the board of review's comparables #7-#10. These comparables are similar in location, age, dwelling size, design and features. These comparables sold for prices ranging from \$108,500 to \$258,000 or from \$107.96 to \$200.98 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$230,090 or \$229.75 per square foot of living area including land, which falls above the range of the best comparable sales contained in this record on a per square foot basis. Therefore, a reduction is warranted

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds no further reduction is warranted after the market value reduction discussed above.

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 on this basis.

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: September 23, 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.