



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

APPELLANT: Zbigniew Zlotorzcki
DOCKET NO.: 12-26041.001-R-1
PARCEL NO.: 09-16-103-017-0000

The parties of record before the Property Tax Appeal Board are Zbigniew Zlotorzcki, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr, LLP 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: \$4,025
IMPR.: \$39,306
TOTAL: \$43,331

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 two-story dwelling of frame and masonry construction with 2,470 square feet of living area. The dwelling was constructed in 1997. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a two-car garage.¹ The property has a 7,000 square foot site and is located in Des Plaines, Maine Township, Cook County. The property is a class 2-78 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 \$235,000 as of July 2, 1997.

¹ The Board finds the best evidence as to the age, size and features of the subject dwelling was documented within the appellant's appraisal.

The appellant's evidence included a grid analysis containing three equity comparables, however, the appellant failed to indicate on the petition that assessment equity was being challenged.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,331. The subject's assessment reflects a market value of \$433,310 or \$175.43 per square foot of living area including land, when using 2,470 square feet of living area and when applying the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing four comparable sales.

The appellant submitted a rebuttal brief critiquing the board of review's submission, arguing the subject's size as reported by the board of review is incorrect, the board of review's evidence should be stricken in its entirety 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the equity grid submitted by the appellant, the Board finds the appellant's petition was clearly marked, as if overvaluation based on a recent appraisal was the only basis of the appeal. The Property Tax Code under Section 200/16-180) states in pertinent part:

Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180).

Therefore, the Board finds the equity evidence submitted by the appellant will not be addressed further in this appeal.

As to the appellant's request that the board of review's evidence be stricken in its entirety, the Board finds the board of review's evidence will not be stricken from this record and will be given its appropriate weight in the Board's analysis.

The Board finds the best evidence of market value to be the board of review's comparable sales. These comparables were similar to the subject in style, age, size and some features. The sales also occurred proximate in time to the assessment date at issue. The comparables had sale dates ranging from April to July 2011 for prices ranging from \$488,000 to \$834,500 or from \$161.64 to \$304.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$433,310 or \$175.43 per square foot of living area including land, which is

below the range of the best comparables in this record on a total market value basis and within the range on a per square foot basis. The Board gave less weight to the value conclusion from appellant's July 1997 appraisal, as the appraisal relied on sales from 1996 and 1997, which would not be probative of the subject's market value as of January 1, 2012.

In conclusion, the Board finds that based on the evidence in this record the appellant failed to prove the subject property was overvalued by a preponderance of the evidence and a reduction in the subject's assessment is not warranted.

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.