



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

APPELLANT: Mariusz Czop
DOCKET NO.: 12-26489.001-R-1
PARCEL NO.: 12-11-327-037-0000

The parties of record before the Property Tax Appeal Board are Mariusz Czop, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 4,620
IMPR.: \$18,598
TOTAL: \$23,218

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 46-year-old, one-story dwelling with 1,166 square feet of living area of masonry construction. Features of the home include a full basement, central air conditioning, and a two-car garage. The property

has a 5,280 square foot site and is located in Leyden Township, Cook County. The subject is classified as a class 2 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 information on four suggested comparable sales ranging from \$190,000 to \$210,000 or \$152.24 to \$182.77 per square foot of living area.

At hearing, the appellant submitted one more comparable sale marked as App. Ex. #1 Hearing. The appellant also introduced into evidence a map depicting the subject property in relation to Chicago O'Hare International Airport (O'Hare) identified as App. Ex. #2 Hearing. The map of O'Hare depicts air traffic flow and runway layout. Additionally, the appellant submitted into evidence an article by Rosalind Rossi and Art Goleb, discussing the inconsistencies between the number of flights federal regulators claim are landing and departing versus the actual number, which was identified as App. Ex. #3 Hearing. Appellant argued that he is unable to enjoy and use his property to the fullest extent because of the increased number of planes landing. Finally, the appellant introduced at hearing a printout from the Cook County Assessor's Office showing the appeal history for each of the board of review's comparables. Appellant argued that the property owners of those comparables neglected to file appeals.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,218. The subject's assessment reflects a market value of \$239,608 or \$205.50 per square foot of living area, including land, when applying the 2012 three year median level of assessment for class 2 property of 9.69% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four suggested comparable sales including the sale of the subject property from August 1, 2009 for \$267,000. The board of review's comparables ranged from \$240,000 to \$336,000 or \$178.57 to \$266.67 per square foot of living area.

At hearing, the board of review representative submitted evidence, board of review Exhibit #1 Hearing, showing that three of the appellant's sales comparables are located in a different township than the subject property. In addition, the board of

review's representative asserted that appellant's comparable #4 was a compulsory sale. The board of review provided a courtesy copy of a deed trail for the appellant's comparable #4, marked Exhibit #2 Hearing.

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 Board finds the best evidence of market value to be *appellant's comparable sales #4 and the board of review's comparable sales #2, #3, and #4*. These comparables sold for prices ranging from \$182.77 to \$266.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$205.50 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment *is not justified*.

The Board gave diminished weight to the appellant's argument that plane traffic flow from O'Hare airport has diminished his use and enjoyment of the subject property. The appellant failed to present any quantifiable proof that the market value of his property is diminished because of the air traffic. The appellant also failed to present proof that the current market value of the subject is such as a result of the diminished appeal as a result of the air traffic.

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: _____

C E R T I F I C A T I O N

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: April 24, 2015



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.