



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

APPELLANT: Jeanet Strzynski  
DOCKET NO.: 12-31041.001-R-1  
PARCEL NO.: 13-10-311-043-0000

The parties of record before the Property Tax Appeal Board are Jeanet Strzynski, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo 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 **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:** \$3,437  
**IMPR.:** \$20,363  
**TOTAL:** \$23,800

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 multi-family dwelling of masonry exterior construction with 2,610 square feet of living area. The dwelling is approximately 84 years old. Features of the building include a partial unfinished basement and a two-car garage. The property has a 3,125 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of the inequity argument the appellant submitted information on three equity comparables located within one block from the subject property. These comparables had the same neighborhood assessment code as the subject property. The comparables are improved with two-story dwellings of masonry exterior

construction that range in age from 92 to 99 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,658 to 3,248 square feet of living area and have improvement assessments ranging from \$22,330 to \$27,121 or from \$8.35 to \$8.49 per square foot of living area.

In support of the overvaluation argument the appellant provided evidence that the subject property sold in an arms-length transaction on September 20, 2011, for a price of \$238,000 and the property had been advertised for sale for a period of two days as set forth in Section IV-Recent Sale Data of the appeal petition. To document the sale the appellant submitted a copy of the settlement statement. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,777. The subject's assessment reflects a market value of \$297,770 or \$114.09 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. The subject property has an improvement assessment of \$26,340 or \$10.09 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables and four comparable sales. The equity comparables had the same neighborhood assessment code as the subject property. The comparables are improved with two-story multi-family dwellings of masonry exterior construction that range in age from 87 to 94 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,344 to 2,824 square feet of living area and have improvement assessments ranging from \$24,978 to \$33,319 or from \$10.66 to \$13.44 per square foot of living area.

The four comparable sales were improved with two-story multi-family dwellings of masonry or frame exterior construction that range from 90 to 102 years old. The dwellings range in size from 2,152 to 2,656 square feet of living area. These comparables sold from May 2010 to November 2010 for prices ranging from \$255,000 to \$325,000 or from \$114.83 to \$144.06 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 in part 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The parties submitted information on a total of seven equity comparables for the Board's consideration. The Board finds the appellant's and the board of review's comparables are similar

when compared to the subject in location, age, dwelling size, design, and features. These comparables had improvement assessments that ranged from \$8.35 to \$13.44 per square foot of living area. The subject's improvement assessment of \$10.09 per square foot of living area falls within the range established by the comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The taxpayer also 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 meet this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The parties submitted information on a total of four sales comparables and the subject's recent sale price for the Board's consideration. The subject's assessment reflects a market value of \$297,770. The Board finds the best evidence of market value to be the sale of the subject property in September 2011 for a price of \$238,000. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and the property had been advertised for sale.

The Board gave less weight to the board of review's sales comparables due to their older sale dates in relation to the January 1, 2012, assessment date. The subject's assessment reflects a market value above the subject's arms-length transaction. Based on this evidence the Board finds 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: December 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.