



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

APPELLANT: Marta Andrys  
DOCKET NO.: 12-33361.001-R-1  
PARCEL NO.: 13-05-300-005-0000

The parties of record before the Property Tax Appeal Board are Marta Andrys, the appellant, by attorney Daniel J. Farley, of the Law Offices of Terrence Kennedy Jr. 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:** \$3,900  
**IMPR.:** \$21,219  
**TOTAL:** \$25,119

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 frame exterior construction with 972 square feet of living area. The dwelling is approximately 55 years old. Features of the home include a full unfinished basement and a one-car garage. The property has a 3,250 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's attorney argued that the fair market value of the subject is not accurately reflected in its assessed value as the basis for this appeal. The appellant contends that the subject's recent sale best reflected the subject's market value. The subject property sold February 11, 2010, for a price of \$183,500.

To document the sale the appellant submitted the Settlement Statement and the Multiple Listing Service (MLS) sheet. The MLS listing sheet indicated the property had been on the market 22 days and the sale was pre-foreclosure. 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 \$25,119. The subject's assessment reflects a market value of \$251,190 or \$258.43 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. In support of the subject's assessment, the board of review submitted information on four comparables located within 1.5 miles from the subject property. The comparables have the same neighborhood assessment code as the subject property. The comparables consists of one-story dwellings of frame or masonry exterior construction that range from 61 to 88 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 756 to 900 square feet of living area and are situated on sites ranging in size from 3,388 to 4,167 square feet of land area. These comparables sold from June 2012 to November 2012 for prices ranging from \$269,000 to \$335,000 or from \$320.00 to \$443.12 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 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 of review submitted information on four sales comparables for the Board's consideration. The Board gave less weight to the purchase of the subject property due to its older sale date in 2010. The Board finds the best evidence of market value in the record to be the board of review's comparables. These comparables are similar to the subject in location, age, design, and features. These comparables sold for prices ranging from \$269,900 to \$335,000 or from \$320.00 to \$443.12 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$251,190 or \$258.43 per square foot of living area including land, which falls below the range established by the board of review comparable sales. Based on this record the Board finds a reduction in the subject's assessment is not 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.