



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

APPELLANT: Paul Zajac  
DOCKET NO.: 12-33640.001-R-1  
PARCEL NO.: 10-31-213-038-0000

The parties of record before the Property Tax Appeal Board are Paul Zajac, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$8,271  
**IMPR.:** \$14,229  
**TOTAL:** \$22,500

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-level dwelling of frame and masonry construction with 1,236 square feet of living area. The dwelling is approximately 48 years old. Features of the home include a partial finished basement, central air conditioning and a two-car garage. The property has an 11,409 square foot site and is located in Niles, Niles Township, Cook County. The subject is classified as a class 2-34 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted limited evidence disclosing the subject property was purchased on January 27, 2012 for a price of \$225,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price. The appellant's evidence included a copy of the Settlement Statement.

The appellant also submitted three sales comparables. The comparables consists of one-story dwellings of masonry exterior construction that range from 47 to 54 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,000 to 1,090 square feet of living area and are situated on sites ranging in size from 3,675 to 5,320 square feet of land area. These comparables sold from May 2011 to October 2012 for prices of \$225,000 or \$225,200 or from \$206.42 to \$225.00 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,568. The subject's assessment reflects a market value of \$355,680 or \$287.77 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. In support of the subject's assessment, the board of review submitted information on three comparables. The comparables consists of multi-level dwellings of masonry or frame and masonry exterior construction that range from 51 to 55 years old. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,120 to 1,583 square feet of living area and are situated on sites ranging in size from 5,581 to 8,184 square feet of land area. These comparables sold from March 2009 to February 2011 for prices ranging from \$370,000 to \$457,000 or from \$288.69 to \$362.45 per square foot of living area including land. The board of review's evidence also included a brief which disputed the arm's length nature of the subject's sale, including that the length of time on the market was not disclosed by the appellant. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal brief critiquing the board of review's submission.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant provided limited evidence of the sale of the subject. The appellant failed to complete Section IV - Recent Sale Data of the appeal which would have disclosed, among other pertinent details, the length of time the property was marketed. The appellant's evidence included a copy of the Settlement Statement but did not reveal the amount of Broker's Fees paid at settlement.

Even though the appellant failed to disclose the length of time the subject was marketed, the Board finds the best evidence of market value in the record is the subject's January 2012 sale for \$225,000. The Board gave less weight to the appellant's comparables due to their dissimilar dwelling design and smaller dwelling size when compared to the subject property. The Board gave less weight to the board of review's comparables #1, #3 and #4 due to their older sale date.

The Board also gave less weight to the board of review's comparable #2 due to its dissimilar location, larger dwelling size and larger lot size when compared to the subject property. 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.

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.