



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

APPELLANT: Jozef Szumny  
DOCKET NO.: 12-34183.001-R-1  
PARCEL NO.: 23-13-404-020-1002

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

Based on the facts and exhibits presented, 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:** \$ 1,746  
**IMPR.:** \$ 2,130  
**TOTAL:** \$ 3,876

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 is improved with a residential condominium unit within a three-story, masonry, 18-unit, condominium building located in Palos Township, Cook County. It is 4 years old and is situated on a 29,198 square foot site. The subject

has a 5.20% interest in the common elements. The property is a class 2-99 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's building's market value at \$1,100,000 as of January 1, 2013. In this appraisal, the one-bedroom units were valued at \$40,000 per unit. The appellant also included four appraisals for other units located in the subject's building as well as three sales comparables located in the subject's building that sold in 2011. Also included were listings of suggested comparable one-bedroom units located in the subject's condominium complex.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$11,345. The subject's assessment reflects a market value of \$117,079 when applying the 2012 three year median level of assessments under the Cook County Real Property Assessment Classification Ordinance of 9.69% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review also submitted a memo from Dan Michaelides, Cook County Board of Review Analyst. The memorandum shows that one unit, or 5.61% of ownership, within the subject's building sold in 2007 for a total of \$148,000. An allocation of 2% or \$2,960 was subtracted from the total sale price for personal property to arrive at a total market value for the building of \$2,585,383. The percentage of ownership for the subject, 5.20%, was then utilized to arrive at a value for the subject of \$134,440.

The board also submitted a grid, listing for each unit in the building: the property identification number; the percentage of ownership; and the assessment. An additional grid provided the percentage of ownership and sales information on the one unit. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant indicated that the Board granted a reduction for this property in 2011, identified by docket no. 11-21586.001-R-1. He also argued that his appraisal and sales data should lead to a reduced value for the subject property.

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

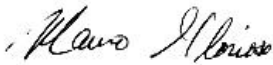
The Board finds the best evidence of market value to be the appraisal submitted by the appellant valuing the one-bedroom units at \$40,000. The subject's assessment reflects a market value above the best evidence of market value in the record. Therefore, the Board finds the subject property had a market value of \$40,000 as of the assessment date at issue. Since market value has been established, the 2012 three year median level of assessment under the Cook County Real Property Assessment Classification Ordinance of 9.69% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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.