



A M E N D E D

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

APPELLANT: Andrew & Anita Kreczko  
DOCKET NO.: 13-20676.001-R-1  
PARCEL NO.: 16-20-103-007-0000

The parties of record before the Property Tax Appeal Board are Andrew & Anita Kreczko, the appellant(s) by attorney Nancy Pina-Campos, Attorney at Law in Broadview; 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:** \$2,356  
**IMPR.:** \$17,402  
**TOTAL:** \$19,758

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 2013 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 3,250 square foot parcel of land improved with a 96-year old, two-story, masonry, mixed-use building containing 2,829 square feet of building area. The property is located in Berwyn Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants' appeal is based on overvaluation. In support of the overvaluation argument the appellant submitted a copy of the multiple-listing database printout (MLS) and the settlement statement disclosing that the property was purchased in May 2012 for a sale price of \$85,000 or

\$30.05 per square foot of building area. The appellant requested an assessment of 10% of the sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,758. The subject's assessment reflects a market value of \$197,580 or \$69.84 per square foot of building area using the Cook County Ordinance Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment the board of review submitted evidence on four equity comparables.

In written rebuttal, the appellants submitted a brief asserting that the board of review's evidence was insufficient.

At hearing, the appellants argued that the sale of the subject supports a reduction in the subject's assessment. The appellants called Mr. Rick Robin to testify. He did not have any personal knowledge as to the subject's sale.

Under cross-examination, Mr. Robin testified he is familiar with MLS documents. He testified that the "(F)" printed after the sold price on the MLS refers to foreclosure and that when this is listed on the MLS it means that the sale was a foreclosure.

The board of review's representative, Roland Lara, argued that the sale of the subject is questionable as to whether this property was seized by the state because the seller is the Director of the Illinois State Police. He asserted that this, along with the fact that this was a cash deal, raises an inference that the sale is not an arm's length transaction. He argued that the property was possibly seized by the state in a criminal or civil forfeiture and the state police were under duress to sell. He acknowledged that he does not know if the property was seized, but argued that it can be inferred from the seller and that it is the appellant's burden to show that the sale was arm's length.

In rebuttal, the appellants' attorney argued that the MLS does not show that the sale was a foreclosure and, therefore, the sale is an accurate reflection of the market.

### **Conclusion of Law**

The appellants 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 appellants failed to provide any evidence to support that the sale of the subject was an arm's length transaction. The board of review argued that the seller was the director of a state law enforcement agency in his official capacity and therefore, under duress to sell the property. The appellants failed to submit evidence to support the sale as meeting all the

elements of an arm's length transaction. Therefore, the Board finds the appellants did not meet their burden and a reduction in the 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: February 24, 2017



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.