



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

APPELLANT: Marzena Kryca  
DOCKET NO.: 13-26028.001-R-1 through 13-26028.006-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Marzena Kryca, the appellant(s), by attorney Michael 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
13-26028.001-R-1	02-01-200-083-1241	696	2,357	\$ 3,053
13-26028.002-R-1	02-01-200-083-1242	852	2,886	\$ 3,738
13-26028.003-R-1	02-01-200-083-1243	852	2,886	\$ 3,738
13-26028.004-R-1	02-01-200-083-1244	852	2,886	\$ 3,738
13-26028.005-R-1	02-01-200-083-1245	852	2,886	\$ 3,738
13-26028.006-R-1	02-01-200-083-1246	852	2,886	\$ 3,738

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of six condominium units with a combined 1.5903% ownership interest in the common elements. The unit with the PIN ending in -1241 has one bedroom, while the remaining units have two bedrooms. The property is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether any of the units were owner-occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted four comparable sales of one bedroom condominium units from within the subject's development, and four comparable sales of two bedroom condominium units from within the subject's development.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,162. The subject's assessment reflects a market value of \$231,620 when applying the 2013 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

In support of the subject's assessment, the board of review submitted a memorandum, which shows that 10 units in the subject's building, or 2.732% of ownership, sold from January 2011 to November 2012 for an aggregate price of \$429,962. The aggregate sales price was then divided by the percentage of interest of the units sold to arrive at a total market value for the building of \$15,737,994. The subjects' percentages of ownership were then utilized to arrive at a total value for the subjects of \$250,281.

In rebuttal, the appellant argued that the board of review's nine sale comparables from 2011 were too far removed in time from the relevant lien date when compared to the appellant's sale comparables, which were all from 2012.

### **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.

Initially, the Board notes that appellant comparable #8 and board of review comparable #1 are the same sale. The Board finds the best evidence of market value to be appellant's comparables #1, #2, #3, #4, #5, #6, and #7, board of review comparables #2, #3, #4, #5, #6, #7, #8, #9, and #10, and appellant comparable #8/board of review comparable #1. The subjects' assessments reflect market values above the best evidence of market value in the record. The aggregate sale price of these sales is \$613,162, and, using these units' percentage of ownership, a total value for the building is \$13,670,784. Using the subjects' individual percentages of ownership results in a total market value of \$30,527 for the unit with the PIN ending in -1241, and \$37,376 for each of the remaining units under appeal. Since market value has been established the 2013 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00% 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



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: October 21, 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.