



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

APPELLANT: Andrzej Popowski
DOCKET NO.: 13-26207.001-R-1
PARCEL NO.: 09-29-201-017-0000

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

Based on the facts and exhibits presented, 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: \$ 3,283
IMPR.: \$21,686
TOTAL: \$24,969

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 65-year-old, 1.5-story dwelling with 1,760 square feet of living area of masonry construction. Features of the home include a full basement, central air conditioning, and a 1.5-car garage. The property has a 6,255 square foot site and is located in Maine Township, Cook County. The subject is classified as a class 2 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 information on eight suggested comparable sales. Appellant's comparables were divided into a two groups. The first group of comparables comprises of three sales listed in the appeal application's grid. The second group of comparables comprises of six printouts from the Multiple Listing Service (MLS). The appellant also submitted an application for a certificate of error as well as a decision by the Cook County Assessor's office rejecting the certificate of error for the 2012 lien year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,969. The subject's assessment reflects a market value of \$248,201 or \$141.02 per square foot of living area, including land, when applying the 2013 three year median level of assessment for class 2 property of 10.06% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables with sales data on each property.

At hearing, the appellant argued that the board of review's comparables are too distant from the subject and should not be given any weight. The appellant also testified that the board of review has the wrong numbers for the square footage and number of bathrooms for the subject property. The appellant argued that a certificate of error was filed with the Assessor's office and there was a minor change, but the square footage was not lowered to the correct square footage of 1,257. The board of review rested on the evidence.

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 finds that the appellant failed to submit sufficient evidence to show that the board of review's square footage for the subject of 1,760 square feet of living area is incorrect. In addition, the appellant submitted a copy of the certificate of error denying his request for a reduction in the square footage.

The Board also finds the best evidence of market value to be appellant's comparable sales #3 from the grid and #1, #4, and #5 from the list of MLS printouts. These comparables sold for prices ranging from \$128.75 to \$154.23 per square foot of living area,

including land. The subject's assessment reflects a market value of \$141.02 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence 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



Member



Acting 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: March 18, 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.