



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

APPELLANT: Piotr Garus
DOCKET NO.: 14-20075.001-R-1
PARCEL NO.: 12-15-116-051-1003

The parties of record before the Property Tax Appeal Board are Piotr Garus, the appellant(s); 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: \$ 294
IMPR.: \$3,627
TOTAL: \$3,921

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 2014 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 single condominium unit, with a 6.2302% ownership interest in the common elements, located in a 15-unit building. The building is 47 years old and is located on a 9,451 square foot site, in Leyden Township, Cook County. The subject is classified as 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 property had a market value of \$34,000 as of December 31, 2010. The appraisal did not indicate that the subject property was owner-occupied.

The appellant also submitted descriptive information on four suggested comparable sales on the grid sheet. These condominium units were not located in the subject's building but were located within one mile from the subject property. They sold from March 2013 through July 2013 for prices ranging from \$31,000 to \$37,000. A separate packet included an additional three sales from the subject's building. They sold from June 2011 through July 2013 for prices ranging from \$32,500 to \$35,000. The appellant requested a total assessment reduction to \$3,040.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,921. The subject's assessment reflects a market value of \$39,210 when applying the level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four suggested sale comparables in the subject's building that sold between September 2010 and March 2014 for prices ranging from \$35,000 to \$52,000.

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 does not find the appraisal submitted by the appellant persuasive. In determining the fair market value of the subject property, the Board finds the appellant's appraisal's date of value of December 31, 2010 to be too far removed from the lien date to accurately reflect the subject's market value as of January 1, 2015. The appraisal is more than four years old and uses comparables whose sale dates range from June 2010 to December 2010.

The Board further finds the best evidence of market value to be the appellant's comparables #5 and #7 from the packet, as well as the board of review's comparables #2 through #4. The appellant's comparable #7 is identical to the board of review's comparable #4. All of these units are located in the same association as the subject property and the board of review provided the percentage of ownership in the common elements for all of these units. Additionally, all of these sales occurred at a time proximate to the January 1, 2015 valuation date and are reflective of the subject's market at that time. When comparing the sale prices and percentage of ownership in the common elements of the comparables to the subject property, the Board finds that the subject property's current market value of \$39,210 falls below the market value indicated by the best comparables contained in the record. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



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 19, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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