



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

APPELLANT: Anna Zimborski  
DOCKET NO.: 14-21943.001-R-1  
PARCEL NO.: 16-06-113-035-1003

The parties of record before the Property Tax Appeal Board are Anna Zimborski, the appellant(s); 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:** \$ 732  
**IMPR.:** \$ 2,068  
**TOTAL:** \$ 2,800

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 unit in a ten unit residential condominium building. The subject unit has a 9.6887% ownership interest in the condominium building as a whole. The building is 59 years old and it is situated on a 8,400 square

foot site, located in Oak Park 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 \$28,200 as of June 26, 2012. The appellant also submitted four sales comparables located in the same building as the subject. These sales occurred from April 20, 2011 to September 30, 2013 for prices ranging from \$24,900 to \$37,500. In addition, the appellant submitted listing summaries for units #6, #7, #8, and #10 from an unknown source and a copy of a printout from City of Chicago Department of Revenue with sale information on unit #8.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,029. The subject's assessment reflects a market value of \$60,715, including land when applying the 2014 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.93% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment the board of review submitted assessment and percentage of ownership information on all ten units in the subject condominium. In addition, the board submitted information regarding two recent sales in the subject condominium (units 1007 and 1010).

The board of review submitted an analysis based on the sales of units 1007 and 1010. This units sold from October 1, 2006 to August 22, 2013 for prices ranging from \$25,500 to \$127,000. The board divided the sale price by the unit's percentage of ownership of 20.1557% resulting in a full market value for the subject building of \$756,609. This amount was multiplied by the subject's percentage of ownership of 9.6887% resulting in a market value for the subject of \$7,184. Based on this analysis, the board of review requested confirmation of the subject's assessment.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment

process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

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 has met 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. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$28,200 as of the assessment date at issue. Since market value has been established the 2014 three year average median level of assessment for class 2 property of 9.93% 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.

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Chairman

*K. L. Fan*

*Mario Alvarez*

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Member

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Member

*JR*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Hoffmann*

\_\_\_\_\_  
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: February 19, 2016

*A. Proctor*

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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.