



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

APPELLANT: Peter Zalupski  
DOCKET NO.: 14-22101.001-R-1  
PARCEL NO.: 19-13-428-014-0000

The parties of record before the Property Tax Appeal Board are Peter Zalupski, the appellant; 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:

**LAND:** \$2,437  
**IMPR.:** \$2,004  
**TOTAL:** \$4,441

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 two-story multi-family dwelling of masonry exterior construction with 2,912 square feet of living area. The dwelling was constructed in 1930. Features of the building include a full finished basement and a 2.5 car garage. The property has a 3,750 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance

The appellant's appeal is based on overvaluation. In support of the overvaluation argument, the appellant submitted five comparable sales located within .48 of a mile from the subject property. The comparables consist of two-story multi-family dwellings that were constructed from 1919 to 1927. Each comparable has a full basement, one of which was finished as a recreation room. The dwellings range in size from 2,500 to 2,788 square feet of living area. The comparables sold from November 2013 to April 2014 for prices ranging from \$15,000 to \$69,900 or from \$6.00 to

\$25.59 per square foot of living area including land. The submission also included a grid of "Property Equalization Values" purporting to adjust the comparables. Based on this evidence, the appellant requested the total assessment be reduced to \$4,441.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,997. The subject's assessment reflects a market value of \$169,970 or \$58.37 per square foot of living area, land included, when applying the 10% level of assessment for class 2 residential property pursuant to the Cook County Real Property Assessment Classification Ordinance. In support of the subject's assessment, the board of review submitted information on four sales comparables. Three comparables are located within the same neighborhood assessment code as the subject property. The comparables consist of two-story multi-family dwellings of frame, masonry or frame and masonry exterior construction that range in age from 83 to 89 years old. The dwellings range in size from 2,532 to 3,050 square feet of living area and are situated on sites ranging in size from 3,750 to 3,782 square feet of land area. These comparables sold from February 2011 to August 2011 for prices ranging from \$175,000 to \$275,000 or from \$60.87 to \$90.16 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Counsel for the appellant provided a written rebuttal critiquing the board of review's submission. In the rebuttal, counsel for the appellant argued the board of review's comparable sales lacked proximity, recent sale data, and comparables #1 and #2 were not an arm's length sale. The submission also included listing sheets associated with the board of review's comparables #1, #2 and #4.

### **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.

The Board finds the appellant failed to lay any foundation for the adjustments within the property equalization values grid and therefore the Board will give these adjustments no weight and will look solely to the raw sales data. The Board further questions the credibility of the appellant's Property Tax Analysis without any showing of the assessment and/or appraisal qualifications of person(s) who prepared the analysis.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the board of review's comparables due to their older sale dates. The Board finds the best evidence of market value in the record to be the appellant's comparables. These comparables are similar in location, age, dwelling size, design and features. These comparables sold for prices ranging from \$15,000 to \$69,900 or from \$6.00 to \$25.59 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$169,970 or \$58.37 per square foot of living area including land which falls above the best sales comparables

in this record. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is 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: January 27, 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.