



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

APPELLANT: Casimir Borowski
DOCKET NO.: 14-23796.001-R-1
PARCEL NO.: 18-36-115-028-0000

The parties of record before the Property Tax Appeal Board are Casimir Borowski, the appellant(s), by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$2,921
IMPR.: \$22,381
TOTAL: \$25,302

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

Findings of Fact

The subject property consists of an 8,988 square foot parcel of land improved with a 46-year old, three-story, masonry, multi-family dwelling containing 3,675 square feet of building area. The property is located Lyons Township, Cook County and 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 descriptions and sales information on four properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,302. The subject's total assessment reflects a market value of \$253,020 or \$68.85 per square foot using the Cook County Real Estate Classification Ordinance level of assessment of 10% for class 2 properties.

In support of the correct assessment, the board of review submitted four sales comparables.

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 best evidence of market value to be the appellant's comparable #2 and the board of review's comparables #1 and #3. These properties sold from March to November 2012 for prices ranging from \$61.95 to \$94.39 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$68.85 per square foot of building area which is within the range established by the comparables. Based on the record and after adjustments to the comparables, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction is not justified.

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.