



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

APPELLANT: S. Douglas Staszak
DOCKET NO.: 14-25545.001-R-1
PARCEL NO.: 01-01-108-002-0000

The parties of record before the Property Tax Appeal Board are S. Douglas Staszak, the appellant(s); 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: \$3,702
IMPR.: \$24,068
TOTAL: \$27,770

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 8,712 square foot parcel of land improved with a 121-year old, two-story, frame, single-family dwelling. The property is located in Barrington Township, Cook County and is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. The appellant also asserts the subject's improvement size is incorrectly listed by the county which creates an inflated value.

In support of these arguments, the appellant submitted two appraisals. The first appraisal estimates the subject's market value at \$240,000 as of May 21, 2014. This appraisal lists the subject as containing 2,530 square feet of living area. The second appraisal estimates a market value of \$277,700 as of May 26, 2014. This appraisal lists the subject as containing 2,693 square feet of building area. Both appraisers inspected the interior and exterior of the subject. The appellant also included a diagram of the subject purported to be from an attorney and an unreadable plat of survey. The appellant requested a reduction to the value of the second appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,120. The subject's assessment reflects a market value of \$441,200 using the Cook County Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted three 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 appellant 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 second appraisal submitted by the appellant. The Board finds this appraisal has a more detailed sketch of the subject's square footage and finds the subject contains 2,693 square feet of living area. The subject's assessment reflects a market value above the best evidence of market value in the record. Therefore, the Board finds the subject had a market value of \$277,700. Since the market value of this parcel has been established, the Cook County Ordinance level of assessment for Class 2 property of 10% will apply and a reduction is warranted.

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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

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: April 22, 2016

A. Hertel

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.