



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

APPELLANT: Mary Ann Owczarek  
DOCKET NO.: 14-33598.001-R-1  
PARCEL NO.: 32-32-416-055-0000

The parties of record before the Property Tax Appeal Board are Mary Ann Owczarek, 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:** \$1,562  
**IMPR.:** \$2,838  
**TOTAL:** \$4,400

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board under Docket No. 13-29785.001-R-1 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with a 1.5-story dwelling of frame construction with 1,612 square feet of living area. The dwelling is approximately 82 years old. Features of the home include a partial unfinished basement. The property has a 6,250 square foot site and is located in Steger, Bloom Township, Cook County. The subject property is classified as a class 2-03 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 \$44,000 as of September 5, 2013. The appraisal was prepared by Dean A. Lustyk, a certified residential real estate appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using three comparable sales.

The taxpayer indicated the subject property had a final total assessment for the 2014 tax year of \$10,686. The appellant requested the subject's assessment be reduced to \$4,400 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" and an equity analysis to demonstrate the subject property was equitably assessed. The board of review submission was somewhat confusing with respect to the subject's total assessment for the 2014 tax year. The board of review indicated on the "Board of Review Notes on Appeal" that the total assessment of the subject property prior to the board of review action was \$10,686; the total assessment after the board of review action was stated to be \$4,400; however, the total assessment of the subject property in the board of review assessment equity analysis was reported to be \$8,227. Assuming the subject's total assessment for the 2014 tax year was that disclosed on the assessment equity grid analysis of \$8,227, the subject's assessment reflects a market value of \$82,270 using Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-03 property of 10%.

### **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 appraisal submitted by the appellant estimating the subject property had a market value of \$44,000 as of September 5, 2013. The subject's assessment reflects a market value of \$82,770, which is above the appraised value presented by the appellant. The Board finds the assessment equity analysis presented by the board of review was not responsive to the appellant's overvaluation argument and is given little weight. Based on this record the Board finds the subject property had a market value of \$44,000 as of the assessment date at issue. In conclusion, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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: September 23, 2016



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.