



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

APPELLANT: Eva Lukaszcsyk
DOCKET NO.: 14-35499.001-R-1
PARCEL NO.: 03-36-203-028-0000

The parties of record before the Property Tax Appeal Board are Eva Lukaszcsyk, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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 **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: \$2,544
IMPR.: \$52,456
TOTAL: \$55,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2013 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 two-story single-family masonry dwelling approximately 9 years old. The dwelling contains 3,836 square feet of living area. Features include a full basement with finished area, a fireplace, central air conditioning and a 3-car garage. The site is approximately 10,176 square feet in size and is located in Mt. Prospect, Wheeling Township, Cook County. The subject parcel is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted an Appraisal Report in which the appraiser utilized the sales comparison approach to estimate the subject's market value at \$510,000 or \$132.95 per square foot of living area, including land, as of January 1, 2013.

The appellant also submitted a copy of the 2013 Property Tax Appeal Board Final Administrative Decision (Docket #13-28721.001-R-1) in which the parties reached an agreement as to the correct assessment of the subject property of \$55,000. The assessment reflects a market value of \$550,000. Based on this evidence, the appellant requested the subject's 2014 total assessment be reduced to \$55,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,516. The subject's assessment reflects a market value of \$595,160 or \$155.15 per square foot of living area including land using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. In support of its contention of the correct assessment the board of review submitted information on four comparable sales described as 2-story frame or frame and masonry dwellings ranging in size from 3,862 to 4,231 square feet of living area. The comparables range in age from 9 to 59 years old and have varying degrees of similarity to the subject. The comparables sold from May 2011 through July 2014 for prices ranging from \$714,000 to \$825,000 or from \$168.99 to \$213.62 per square foot of living area including land. Three comparables have different neighborhood codes than the subject. Based on this market value evidence, the board of review requested confirmation of the subject's assessment.

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 gave less weight to the sales comparables submitted by the board of review based on dated sales and/or dissimilarities with the subject in age and/or location. The appellant submitted an appraisal report estimating the property had a market value of \$510,000 or \$132.95 per square foot of living area, including land, as of January 1, 2013, one year prior to the subject's assessment date. The subject's assessment reflects a market value of \$595,160 or \$155.15 per square foot of living area including land which is greater than the appraised value of the subject on both a total market value basis as well as a per square foot basis. Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: February 13, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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