



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

APPELLANT: Dominique Slawski  
DOCKET NO.: 15-21214.001-R-1  
PARCEL NO.: 23-33-209-031-1080

The parties of record before the Property Tax Appeal Board are Dominique Slawski, the appellant(s); 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:** \$2,313  
**IMPR.:** \$10,756  
**TOTAL:** \$13,069

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 2015 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 single, 28 year-old, residential condominium unit that has 1,609 square feet of living area and a 1.1827% percentage ownership interest in the condominium as a whole. The property has a 391,289 square foot site and is located in Palos Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted an appraisal with a January 1, 2015 valuation date that opines the subject's market value is \$122,000. The appraisal indicates the subject was sold on December 18, 2014 for a price of \$130,000. In further support of the overvaluation argument, the appellant submitted eight suggested comparable sales. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$11,700.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,069. The subject's assessment reflects a market value of \$130,069, land included, when using the 2015 level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment the board of review submitted a condominium sales analysis based on the recent sales of information on five sales within the subject condominium. The sale prices ranged from \$105,000 to \$159,700. Based on these sales, the board suggested the market value of the condominium as a whole was \$1,105,096 and when this amount is multiplied by the subject's percentage of ownership of 1.1827%, the subject's market value is \$130,670.

At hearing, the appellant presented her appraisal. The board of review's representative objected to the appraisal as the appraiser was not present to testify. The Administrative Law Judge sustained the objection and indicated the comparable sales used in the appraisal were in evidence, but that the appraiser's adjustments or value conclusions would not be considered as the appraiser was not present to testify. The appellant also presented eight sale comparables. Upon questioning, the appellant stated she purchased the subject in December 2014 for a price of \$130,000 which included a \$7,000 special assessment. The board of review's representative reviewed his previously submitted sales analysis and indicated it supports the subject's current market value.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of the subject's market value consists of all of the sale comparables submitted by the board of review. These comparables have sale prices that range from \$105,000 to \$159,700. The subject's current market value of \$130,069 is within this range. The Board notes that the subject's current market value of \$130,069 is also within the range of two board of review's comparable sales that have the same percentage of ownership as the subject. These two sales ranged from \$127,500 to \$159,700. Additionally, the subject's current assessment of \$13,069 is supported by the subject's 2014 sale price of \$130,000. Based on the evidence in the record, the Board finds a reduction in the subject's assessment is not 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: January 16, 2018



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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