



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

APPELLANT: Beata Sciubak  
DOCKET NO.: 15-25897.001-R-1 through 15-25897.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Beata Sciubak, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-25897.001-R-1	12-22-309-009-0000	1,550	5,200	\$6,750
15-25897.002-R-1	12-22-309-010-0000	1,550	5,200	\$6,750

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 two parcels that are improved with a one-story dwelling of masonry construction. The dwelling is approximately 55 years old and has 1,344 square feet of living area. Features of the home include a full finished basement, central air conditioning and a two-car garage. The property has a 3,100 square foot site and is located in Franklin Park, Leyden Township, Cook County. The subject is classified as a class 2-03 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 evidence disclosing the subject property was purchased on May 5, 2015, for a price of \$136,000. In Section IV – Recent Sale Data of the residential appeal form, the appellant stated the property was purchased from a bank; the parties to the transaction were not related; the property was sold using a realtor; the property had been advertised for sale with a multiple listing service (MLS); and the property was on the market for 42 days prior to its sale. To document the

transaction, the appellant submitted copies of the MLS data sheet, the settlement statement, the special warranty deed, an income statement, and a list of code violations prepared by an inspector for the village of Franklin Park. The settlement statement revealed that commissions had been paid to two realty firms, and the MLS data sheet disclosed that the property was first listed for sale on March 18, 2015, at a price of \$144,900 but did not sell. After 42 days on the market, the property sold for a price of \$136,000. The MLS data sheet also revealed that the property was being sold in "as-is" condition and the buyer would be responsible for bringing the property up to code. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject's two parcels was \$18,206. The subject's assessment reflects a market value of \$179,193 or \$133.33 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for class 2 property of 10.16% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that sold from February to August 2013 for prices that ranged from \$182,000 to \$205,000 or from \$142.86 to \$172.87 per square foot of living area, land included. The comparables have the same assigned neighborhood and classification codes as the subject. Their sites range from 4,650 to 6,200 square feet of land area. The comparables are improved with one or one and one-half story dwellings of masonry or frame and masonry construction. The dwellings range in age from 52 to 65 years old and contain from 1,128 to 1,302 square feet of living area. The comparables have full basements, one of which is finished; three comparables have central air conditioning; and each comparable has a garage, either two-car or two and one-half car. As part of its submission, the board of review presented a supplemental brief written by a board of review analyst. In the brief, the analyst stated the subject property sold as a compulsory sale and should not be considered as an arm's length transaction. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal brief, wherein counsel stated the appellant had submitted sufficient evidence to demonstrate the subject's sale was an arm's length transaction.

### **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 purchase of the subject property in May 2015 for a price of \$136,000. The appellant provided ample evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the residential appeal form disclosing the parties to the transaction were not

related, the property was sold using a realtor, the property had been advertised on the open market with a multiple listing service, and the property was on the market for 42 days prior to its sale. The Board finds the appellant submitted documentation in support of these statements. The Board finds the purchase price is below the market value reflected by the assessment.

The Board finds the board of review presented evidence to challenge the arm's length nature of the transaction but was not able to overcome the appellant's contention that the subject's purchase price was reflective of market value. The board of review presented four comparable sales that sold in 2013 for prices that ranged from \$142.86 to \$172.87 per square foot of living area, land included. The Board finds these sales were not as proximate to the January 1, 2015 assessment date as the May 2015 sale of the subject property. The Board finds that a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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: May 15, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Beata Sciubak, by attorney:  
Joanne Elliott  
Elliott & Associates, P.C.  
1430 Lee Street  
Des Plaines, IL 60018

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602