



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

APPELLANT: Richard Dzieglewicz
DOCKET NO.: 15-31283.001-R-1
PARCEL NO.: 10-22-313-011-0000

The parties of record before the Property Tax Appeal Board are Richard Dzieglewicz, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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 **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: \$2,745
IMPR.: \$33,162
TOTAL: \$35,907

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 three-story multi-family dwelling of masonry construction with 4,606 square feet of living area. The dwelling is 89 years old. Features of the home include a full unfinished basement and a three-car garage. The property has a 4,409 square foot site and is located in Skokie, Niles Township, Cook County.¹ The subject is classified as a class 2-11 apartment building 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 \$285,000 as of January 1, 2013. The appellant's appraisal included an income approach and a sales

¹ The Board finds the best evidence of the subject's building size and land size is the subject's building sketch and plat of survey within the appellant's appraisal.

comparison approach in estimating a market value for the subject property. The income approach indicated an estimated value for the subject of \$270,000. The sales comparison approach indicated an estimated market value of \$285,000. The appellant's appraiser selected four comparable properties, three of which were also used in the income analysis, that were located from .05 to .61 of a mile from the subject property. The comparables were three-story multi-family dwellings that ranged in size from 4,140 to 5,070 square feet of living area. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from May 2011 to November 2012 and sold for prices ranging from \$190,000 to \$349,000 or from \$40.49 to \$75.12 per square foot of living area, including land. Under reconciliation, the appellant's appraiser placed most weight on the sales comparison approach to arrive at an opinion of market value for the subject of \$285,000 as of January 1, 2013. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,907. The subject's assessment reflects a market value of \$359,070 or \$77.96 per square foot of living area including land, when using 4,606 square feet of living area and using the level of assessments 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 grid analysis containing information on four sales. The comparables were two or three-story multi-family dwellings of masonry construction that ranged in size from 4,191 to 4,683 square feet of living area. The comparables range in age from 41 to 85 years old and have other features with varying degrees of similarity to the subject. The sales occurred from March 2014 to June 2015 for prices ranging from \$375,000 to \$560,000 or from \$80.08 to \$128.21 per square foot of living area including land.

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.

As an initial finding regarding the appellant's January 2013 appraisal for the subject property, the Board finds its effective date occurring 24 months prior to the January 1, 2015 assessment date would not be probative of the subject's market value as of the assessment date at issue. Likewise, the Board gave less weight to the sales used in the appraisal due to their sale date occurring in 2011 and 2012.

As to the income analysis within the appraisal report, the courts have stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. In Chrysler Corporation v. Property Tax Appeal Board, 69 Ill.App.3d 207 (1979), the court held that significant relevance should not be placed on the cost approach or

income approach especially when there is market data available. In Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (1989), the court held that of the three primary methods of evaluating property for the purpose of real estate taxes, the preferred method is the sales comparison approach. Since there are credible market sales contained in the record, the Board placed most weight on this evidence.

The Board finds the best evidence of market value to be the board of review's comparable sales. These comparables were most similar to the subject in location, design, age, size and features. These comparables also sold more proximate in time to the January 1, 2015 assessment date at issue than did the comparable sales used in the appellant's appraisal. The board of review's comparables sold from March 2014 to June 2015 for prices ranging from \$375,000 to \$560,000 or from \$80.08 to \$128.21 per square foot of living area, land included. The subject's assessment reflects a market value of \$359,070 or \$77.96 per square foot of living area, including land, which is below the range of the best comparables in this record. After adjusting the comparables for differences when compared to the subject, 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(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: October 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

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