



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

APPELLANT: Michael Pozeal First Choice Property  
DOCKET NO.: 15-35653.001-R-1  
PARCEL NO.: 33-31-104-010-0000

The parties of record before the Property Tax Appeal Board are Michael Pozeal First Choice Property, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$1,650  
**IMPR.:** \$2,526  
**TOTAL:** \$4,176

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 parcel is improved with a multi-level frame and masonry dwelling. The dwelling is 43 years old and contains 1,070 square feet of living area. Features include a partial finished basement and a two-car garage. The site contains 6,600 square feet of land area. It is located in neighborhood 162 in Sauk Village, Bloom Township, Cook County and is classified as a class 2-34 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 completed Section IV - Recent Sale Data of the appeal indicating the subject was purchased on March 20, 2013 for \$19,900. The purchase was made through a realtor, from the owner of record, and was not between family or related corporations. The property was advertised for sale through the Multiple Listing Service and was on the market 36 days.

The appellant also submitted information on five comparable properties. They are described as multi-level dwellings built from 1972 to 1975 containing from 899 to 1,164 square feet of living area. They had features with varying degrees of similarity to the subject. The comparables are located in neighborhood code 162 within .29 of a mile from the subject. They sold from July 2014 to June 2015 for prices ranging from \$4,000 to \$35,555 or from \$3.74 to \$39.03 per square foot of living area including land. The appellant did not report information on classification codes, exterior construction or land sizes for the comparables. Based on this evidence, the appellant requested the total assessment be reduced to \$1,990 or a market value of approximately \$19,900 or \$18.60 per square foot of living area including land when applying the Cook County Real Property Assessment Ordinance level of assessment for class 2 property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,321. The subject's assessment reflects a market value of approximately \$73,210 or \$68.42 per square foot of living area, land included.

In support of the subject's assessment the board of review submitted information on three different comparables.<sup>1</sup> They are described as multi-level masonry or frame and masonry dwellings ranging in age from 38 to 48 years old and ranging in size from 1,173 to 1,560 square feet of living area. They have features with varying degrees of similarity as compared to the subject and are located in neighborhood code 10. They sold from November 2013 to June 2015 for prices ranging from \$78,000 to \$234,000 or from \$60.65 to \$150.00 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant asserted board of review comparables #1, #2 and #4 are over 7 miles from the subject, and comparable #3 sold in 2013.

### **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 evidence in the record supports a reduction in the subject's assessment.

With regard to the recent sale argument, the Board gave less weight to the subject's 2013 sale since it was dated and less indicative of market value as of the subject's assessment date of January 1, 2015. The Board also gave less weight to the board of review comparable sales based on distance from the subject, larger dwelling sizes and/or dated sale from 2013. The appellant's comparables sold for prices ranging \$4,000 to \$35,555 or from \$3.74 to \$39.03 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$73,210 or \$68.42 per square foot of living area, land included, which is above the range established by the comparables in the record. The Board finds the evidence in the record justifies a reduction in the subject's assessment.

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<sup>1</sup> Board of review comparables #1 and #2 are the same property.

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

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: June 19, 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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