



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

APPELLANT: Andy Paczos  
DOCKET NO.: 15-36040.001-R-1  
PARCEL NO.: 17-07-115-026-0000

The parties of record before the Property Tax Appeal Board are Andy Paczos, the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. 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:** \$8,802  
**IMPR.:** \$40,896  
**TOTAL:** \$49,698

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 two-story, multi-family dwelling with 4,038 square feet of living area of masonry construction. The dwelling is 71 years old. The property has a 2,934 square foot site and is located in West Chicago Township, Cook County. The subject is classified as a class 2-11 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 \$350,000 as of January 1, 2015. The appraiser stated the subject is in livable condition; however, the first floor is an open shell. The second floor, although recently remodeled, was considered inadequate for the surrounding market; however, the photos of the second floor appear to show a livable and occupied area including a bedroom, bathroom and kitchen. The appraiser stated the highest and

best use of the subject lot was "As Vacant" land suitable for a new high-end single-family residence, and therefore, selected vacant land comparables when determining the subject's market value via the sales comparison approach. Based on the appraisal, the appellant requested an assessment of \$34,755.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,698. The subject's assessment reflects a market value of \$489,154 or \$121.14 per square foot of living area, including land, when applying the 2015 three- year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.16% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment the board of review submitted information on three comparable sales of multi-family dwellings located in the subject's neighborhood. The sales range from \$92.94 to \$231.30 per square foot of living area, including land.

In written rebuttal, the appellant listed differences between the board of review's comparable properties and the subject property.

### **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 is not persuaded by the appraiser's use of land sale comparables as the appraiser stated a portion of the subject property is an occupied apartment. As such, the Board finds the best finds evidence of the subject's market value consists of the comparable properties submitted by the board of review. The comparables consist of multi-family apartment buildings in the subject's neighborhood. Their sales range in price from \$92.94 to \$231.30 per square foot of living area. The subject's assessment reflects a market value of \$121.14 per square foot of living area which is within the range of these comparable properties. As such, the Board finds the appellant did not meet the burden of proving by a preponderance of the evidence that the subject property is overvalued. As such, the Board finds a reduction in the subject's assessment is not 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: December 18, 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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