



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

APPELLANT: Zofia Staszal  
DOCKET NO.: 15-39584.001-R-1 through 15-39584.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Zofia Staszal, the appellant, by attorney Ciarra Schmidt, of Schmidt Salzman & Moran, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
15-39584.001-R-1	10-20-230-003-0000	1,875	0	\$1,875
15-39584.002-R-1	10-20-230-004-0000	1,875	6,130	\$8,005
15-39584.003-R-1	10-20-230-005-0000	1,875	6,130	\$8,005

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 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 three parcels, two of which are improved with a one-story dwelling of masonry construction. The dwelling is approximately 59 years old and has 1,205 square feet of living area. Features of the home include a partial unfinished basement and a fireplace. The property's three parcels have a combined 9,000 square-foot site and are located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board for the prior tax year under docket number 14-34368.001-R-1. In this appeal, the Property Tax Appeal Board rendered a decision lowering the combined assessment of the subject property's three parcels to \$13,500 based upon the evidence submitted by the parties. The Property Tax

Appeal Board takes notice that 2014 and 2015 are within the same general assessment period for Niles Township. (86 Ill.Admin.Code §1910.90(i)).

The appellant's 2015 appeal is based on overvaluation. In Section 2d of the appeal form, the appellant indicated the bases of the appeal were recent sale and contention of law. The word "Rollover" appears at the top of page one of the appeal form. In support of the recent sale argument, the appellant submitted limited evidence disclosing the subject property was purchased on April 2, 2012 for a price of \$135,000. The appellant stated the property was purchased from Bank of America; the parties to the transaction were not related; and the property was sold using a realtor. However, the appellant did not complete Section IV – Recent Sale Data of the appeal form. The appellant did not answer questions that asked if the property had been advertised for sale and how long the subject had been exposed to the market. To document the transaction, the appellant submitted copies of the settlement statement and the sale contract. The settlement statement revealed that commissions had been paid to realty firms. The appellant also produced a copy of 2014 decision, in which the assessment was reduced to \$13,500. The appellant's attorney requested that "the 2015 assessment on the subject be revised so as not to exceed the 2014 assessment of \$13,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject's three parcels of \$17,885. The subject's assessment reflects a market value of \$178,850 or \$148.42 per square foot of living area, land included, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that sold from May 2012 to August 2015 for prices that ranged from \$186,000 to \$315,000 or from \$157.76 to \$281.00 per square foot of living area, land included. The comparables have the same assigned neighborhood and classification codes as the subject. Two of the comparables are located on the same block as the subject, and the other two comparables are said to be located one-quarter mile from the subject. Their sites range from 5,375 to 6,750 square feet of land area. The comparables are improved with one-story dwellings of masonry or frame and masonry construction. The dwellings range in age from 55 to 59 years old and contain from 1,121 to 1,278 square feet of living area. Three of the comparables have unfinished basements, either full or partial, and another comparable has a full finished basement. Each comparable has central air conditioning and a garage. One comparable has a fireplace.

As part of the submission, the board of review presented a supplemental brief, in which a board of review analyst asserted the appellant is not entitled to have the 2014 decision carried forward to the 2015 tax year. The analyst stated the subject property is not owner-occupied: "The property's mailing address is not that of the subject property and there appears to be no homeowner exemption applied to the property." As documentation, the analyst provided a printout of the property characteristic sheet for the subject's unimproved parcel (PIN ending in 003). The analyst also argued that the subject's 2012 sale was not an arm's length transaction, because the subject's sale was compulsory. The analyst provided a printout from the Cook County Recorder of Deeds' website, which disclosed the property was subject to foreclosure in 2010. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant did not respond to the board of review's assertion that the subject dwelling was not owner-occupied.

### **Conclusion of Law**

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board's 2014 decision should be carried forward to the 2015 tax year subject only to equalization.

The Board finds the appellant failed to demonstrate the subject's 2014 assessment as determined by the Property Tax Appeal Board should be carried forward to the 2015 tax year pursuant to section 16-185 of the Property Tax Code. The Board finds the appellant failed to establish that the subject property was an owner-occupied residence. The board of review submitted a statement asserting the property was not receiving a homeowner exemption, therefore, the home is not owner-occupied and section 16-185 of the Property Tax Code was inapplicable in allowing the reduced 2014 assessment to remain in effect for the 2015 tax year. The appellant did not refute this assertion.

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 market value in the record to be board of review comparable sales #1 through #3. These comparables were similar to the subject in location, style, construction, features, age and land area. These properties also sold more proximate in time to the January 1, 2015 assessment date. The comparables sold for prices of \$270,000 and \$315,000 or from \$211.27 to \$281.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$178,850 or \$148.42 per square foot of living area, including land, which is below the range established on a square foot basis by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale occurred over 31 months prior to the assessment date at issue. Based on this record, the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment based upon the subject's April 2012 sale 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: August 21, 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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