



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

APPELLANT: Ilona Piwko
DOCKET NO.: 15-39789.001-R-1
PARCEL NO.: 12-36-212-032-0000

The parties of record before the Property Tax Appeal Board are Ilona Piwko, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$2,887
IMPR.: \$12,413
TOTAL: \$15,300

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story residential dwelling of stucco construction. The subject contains 2,576 square feet of living area and features a basement apartment and a two-car garage. The subject is 85 years old and is situated on a 4,125 square foot site in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Classification Ordinance.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant submitted information regarding the subject's purchase in September 2012 for \$153,000. The appellant submitted a closing statement in support of this argument. The appellant also submitted a copy of the final decision issued by the Property Tax Appeal Board final decision establishing a 2014 assessment for the subject of \$15,300 under Docket Number 14-34582.001-R-1, which reflects a market value of approximately \$153,000 using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2 property of 10%. The appellant's petition depicts the subject's 2015 assessment of \$21,022 which reflects a market value of \$210,220. In support of the inequity claim, the appellant submitted four comparables with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$12,125 to \$16,941 or from \$5.51 to

\$6.14 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$15,300 to reflect the subject's purchase price.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as one basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of the market value of the subject property may consist of an appraisal of the subject property as of the assessment date at issue. (86 Ill.Admin.Code 1910.65(c)(1)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in the purchase of the subject in September 2012 for \$153,000. The Board finds the subject's assessment reflects a market value greater than the purchase of the subject in 2012 presented by the appellant. The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. Based on this record the Property Tax Appeal Board finds the subject property had a market value of \$153,000 as of January 1, 2015. Since market value has been determined the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply. 86 Ill.Admin.Code 1910.50(c)(3).

Based on the above reduction for overvaluation, the Board further finds no further reduction is warranted on the appellant's inequity claim.

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

AGENCY

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