



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

APPELLANT: Aniela Mazur  
DOCKET NO.: 16-21467.001-R-1  
PARCEL NO.: 01-23-305-012-0000

The parties of record before the Property Tax Appeal Board are Aniela Mazur, the appellant, by attorney David S. Martin, of Neal, Gerber & Eisenberg, LLP 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 **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:** \$29,062  
**IMPR.:** \$39,938  
**TOTAL:** \$69,000

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 2016 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 22-year old, two-story, single-family dwelling of masonry construction with 3,915 square feet of living area. Features of the home include: a full basement, central air conditioning, a fireplace and a three-car garage. The property has a 105,681 square foot site and is located in Barrington Township, Cook County. The subject is classified as a class 2-08, residential property under the Cook County Real Property Assessment Classification Ordinance.

Prior to the hearing date, the parties jointly requested that the Board render a decision based upon the written evidence submissions thereby waiving any hearing requests. The Board granted the joint request.

The appellant's appeal raised two issues: equity and overvaluation. In support of the equity argument, the appellant submitted evidence on five equity comparables located within a two-mile radius of the subject. They are improved with a two-story, frame, masonry, or frame and masonry, single-family dwelling. The improvements range: in age from 22 to 32 years; in size from 4,370 to 4,933 square feet of living area; and in improvement assessments from \$8.67 to \$13.72 per square foot. The properties include: a full basement, central air conditioning, one to two fireplaces, and from a two and one-car car to a three and one-half car garage. The appellant also submitted a copy of the Cook County board of review's decision reflecting a total assessment of \$83,481 or an improvement assessment of \$54,419 or \$13.90 per square foot of living area.

As to the overvaluation issue, the appellant submitted copies of multiple documents including: a Trustee's Deed, a settlement statement, a bill of sale and the real estate transfer declaration. This data indicated: that the parties were unrelated; that the subject was advertised for sale on the open market; and that the parties were each represented by real estate brokers. The subject was purchased on October 13, 2017 for a price of \$720,000. The transfer documents indicate that the full consideration was \$720,000, but that \$30,000 in personal property was included in the sale price. Therefore, the consideration for the real estate was \$690,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,242. The subject property has an improvement assessment of \$47,822 or \$12.22 per square foot of living area, which differs from the data on the board of review's official decision. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within a two-block radius of the subject. They are improved with a two-story, single-family dwelling with masonry or frame and masonry exterior construction. The improvements range: in age from 19 to 25 years; in size from 4,610 to 4,965 square feet of living area; and in improvement assessments from \$12.23 to \$14.14 per square foot. Amenities include: a full basement, central air conditioning, one to three fireplaces, and either a three and one-half car or four-car garage.

As to the overvaluation issue, the board of review did not submit any evidence. Using the board of review's total assessment of \$74,242, the subject's market value was \$742,420 after applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

### **Conclusion of Law**

Initially, the taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 assessment equity to be *the appellant's comparables #1 and #4 as well as the board of review's comparables #2, #3, and #4*. These five comparables had improvement assessments that ranged from \$8.67 to \$14.14 per square foot of living area. Using the subject's assessment as indicated on the Cook County board of review's decision, the subject's improvement assessment of \$13.90 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is not* justified on this issue.

Next, 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 *met* this burden of proof and a reduction in the subject's assessment *is* warranted on this issue.

The Board finds the best evidence of market value to be the purchase of the subject property in October, 2017 for a price of \$690,000 for the real estate. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. Even though the appellant failed to complete Section IV - Recent Sale Data of the appeal, the submitted documentation disclosing the parties to the transaction were not related, the property was sold using a realtors, the property had been advertised on the open market. In further support of the transaction, the appellant submitted a copy of the sales contract, settlement statement, and the PTAX-203 Illinois Real Estate Transfer Declaration. The Board finds the purchase price is below the market value reflected by the assessment. Further, the Board finds that the board of review neither presented any evidence to challenge the arm's length nature of the transaction nor to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$690,000 as of January 1, 2016. Since market value has been determined the 2016 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2)

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.



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Chairman



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Member



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Member



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Member

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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: April 21, 2020



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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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