



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

APPELLANT: John Olszewski
DOCKET NO.: 16-21473.001-R-1
PARCEL NO.: 01-01-118-016-0000

The parties of record before the Property Tax Appeal Board are John Olszewski, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire, PC 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: \$1,171
IMPR.: \$38,718
TOTAL: \$39,889

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 three-story townhome of masonry exterior construction with 2,563 square feet of living area. The dwelling is approximately 44 years old. Features include a concrete slab foundation, central air conditioning, a fireplace and a two-car garage. The property has a 2,466 square foot site and is located in Barrington, Barrington Township, Cook County. The subject is classified as a class 2-95 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 four comparable sales located from .60 to 2.20 miles from the subject property. The comparables consist of two-story townhomes that range in age from 9 to 55 years old. The comparables have basements, one of which is finished, central air conditioning and one-car or two-car garages. Three comparables have a fireplace. The dwellings range in size

from 1,904 to 3,494 square feet of living area and are situated on sites ranging in size from 2,844 to 3,809 square feet of land area. The comparables sold from August 2013 to August 2015 for prices ranging from \$150,000 to \$530,000 or from \$78.78 to \$151.69 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$30,700.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,889. The subject's assessment reflects a market value of \$398,890 or \$155.63 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. In support of the subject's assessment, the board of review submitted information on two equity comparables¹ and one comparable sale located within the same neighborhood assessment code as the subject property. Comparable #1 is a two-story townhome that has a full finished basement, central air conditioning, two fireplaces and a two-car garage. Comparable #1 has 1,200 square feet of living area and is situated on a site that contains 4,594 square feet of land area. The dwelling sold in November 2014 for a price of \$238,500 or \$198.75 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted five comparables for the Board's consideration. The Board finds neither party's comparables are particularly similar to the subject in all aspects. The appellant's comparables are dissimilar in dwelling design and are not close in proximity to the subject property. Moreover, comparables #2, #3 and #4 sold in 2013 and 2014 which is less proximate in time for the January 1, 2016 assessment date at issue. The board of review's comparable #1 has a dissimilar dwelling design and a much smaller dwelling size. Furthermore, comparable #1 sold in 2014 which is less proximate in time for the January 1, 2016 assessment date. However, the Board shall make a determination of the subject's correct assessment, regardless of the quality of the evidence. These properties sold from August 2013 to August 2015 for prices ranging from \$150,000 to \$530,000 or from \$78.78 to \$198.75 per square foot of living area including land. The subject's assessment reflects a market value of \$398,890 or \$155.63 per square foot of living area, including land, which falls within the range established by the comparables in this record. Based on this evidence the Board finds the subject is not overvalued and a reduction in the assessment is not justified on this basis.

¹ The board of review included a grid analysis of two equity comparables which will not be further addressed on this record as the Board finds equity data is not responsive to the appellant's market value argument.

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: May 21, 2019



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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