



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

APPELLANT: Marek Spirczak
DOCKET NO.: 16-28177.001-R-1
PARCEL NO.: 09-26-303-031-0000

The parties of record before the Property Tax Appeal Board are Marek Spirczak, the appellant; 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: \$12,730
IMPR.: \$22,070
TOTAL: \$34,800

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 is improved with a 2-story brick apartment building containing four apartment units. The building is 92 years old and contains approximately 3,077 square feet of living area. Features include a partial basement and central air conditioning. The site is approximately 12,730 square feet in size and is located in Park Ridge, Maine 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 the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted an Appraisal Report estimating the subject property had a market value of \$348,000 or \$113.10 per square foot of living area including land as of October 28, 2016, ten months after the subject's assessment date. In support of the value conclusion in the appraisal report, the appellant completed Section IV - Recent Sale Data of the appeal form indicating the subject was purchased

from Wells Fargo Bank on November 10, 2016 for \$340,000. The sale was handled through a realtor, advertised in the Multiple Listing Service, on the market 7 months and the sale was not between family or related corporations. The appellant also submitted three comparable sales of somewhat similar properties that sold in September and October 2016 for prices ranging from \$355,000 to \$470,000 or from \$104.66 to \$152.70 per square foot of living area including land. Based on this evidence, the appellant requested the subject's 2016 assessment be reduced to \$34,800 which reflects a market value of \$348,000.

The board of review did not timely submit its "Board of Review Notes on Appeal" or timely submit any evidence in support of its assessed valuation of 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal report estimating the subject property had a market value of \$348,000 or approximately \$113.10 per square foot of living area including land as of October 28, 2016. The appellant also submitted documentation of the recent sale of the subject that had the elements of an arm's-length transaction. The subject sold for \$340,000 ten months after the subject's assessment date. The appellant reported three sales of comparable properties that support the appraisal valuation.

The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(a)) and was found to be in default by a letter dated October 25, 2018. The Board has examined the information submitted by the appellant and finds a reduction in the assessed valuation of the subject property commensurate with the appellant's request is 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: March 19, 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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