



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

APPELLANT: Michael Oskilanec  
DOCKET NO.: 16-42604.001-R-1  
PARCEL NO.: 32-08-200-010-0000

The parties of record before the Property Tax Appeal Board are Michael Oskilanec, the appellant(s); 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:** \$9,337  
**IMPR.:** \$8,566  
**TOTAL:** \$17,903

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 26,679 square foot parcel of land improved with a 57-year old, one-story, frame, single-family dwelling containing 1,935 square feet of living area. The property is located in Bloom Township, Cook County and is a class 2 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 a letter previously submitted to the board of review. This letter addresses comparable that were used by the board of review at the county level hearing, but that are not included in the appellant's evidence. The letter lists very limited data on three sales comparables. These properties are class 2-03 or 2-04 and range in size from 1,771 to 2,064 square feet of living area. The appellant lists sale dates from September 2015 to February 2016 for sale prices from \$136,000 to \$158,500 or from \$72.67 to \$89.15 per square foot of living area.

The appellant asserts that the property is in a flood zone and that the land is over assessed. The letter and the petition make references to a FEMA map and an appraisal. However, these were not included in the evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject of \$17,903. The subject's assessment reflects a market value of \$179,030 or \$92.52 per square foot of building area using the Cook County Ordinance Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment the board of review submitted three equity comparables with sales information on two of these comparables. Comparables #2 and #3 are the same property. These comparables are described as one-story, masonry or frame and masonry, single-family dwellings ranging in age from 34 to 49 and in size from 1,149 to 1,936 square feet of living area. Two of the properties sold in April 2013 and June 2014 for prices ranging of \$195,000 and \$207,000 or \$100.72 and \$114.05 per square foot of living area.

### **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 best evidence of market value to be the appellant's comparables and the board of review's comparable #2. These comparables sold from June 2014 to February 2016 for prices ranging from \$72.67 to \$100.72 per square foot of living area. In comparison, the subject's assessment reflects a market value of \$92.52 per square foot of living area which is within the range of the sale prices of the comparables in this record. The Board finds the appellant failed to submit any descriptive information on his comparables that would allow for adjustments in the sales prices based on comparison of pertinent characteristics. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment 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: February 13, 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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