



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

APPELLANT: John Komerda
DOCKET NO.: 17-33058.001-R-1
PARCEL NO.: 18-04-120-019-0000

The parties of record before the Property Tax Appeal Board are John Komerda, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$5,362
IMPR.: \$88,771
TOTAL: \$94,133

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 2017 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 two-story multi-family dwelling of masonry construction with 4,500 square feet of living area. The dwelling is 54 years old. Features of the home include a full unfinished basement, a fireplace and a 1-car garage. The property has a 6,500 square foot site and is located in La Grange, Lyons Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted limited evidence disclosing the subject property was purchased on August 29, 2014 for a price of \$505,000.

The appellant requested that the subject's purchase price be reduced by 5%, or \$28,250, for personal property and seeks a reduction in the subject's assessment to \$47,975.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,133. The subject's assessment reflects a market value of \$941,330 or \$209.18 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 its contention of the correct assessment the board of review submitted information on three comparable sales, two of which are located within the same neighborhood code as the subject.¹ The comparables have sites ranging in size from 6,200 to 9,375 square feet of land area that are improved with two-story multi-family dwellings that range in size from 2,052 to 3,115 square feet of living area. The comparables range in age from 114 to 139 years old and have unfinished full or partial basements. One comparable has central air conditioning and two comparables each have a 2-car garage. The comparables sold from August 2015 to July 2017 for prices ranging from \$500,000 to \$813,000 or from \$218.30 to \$361.33 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 Board finds the best evidence of market value in the record to be the board of review's comparable sales. These comparables are similar to the subject in site size, classification code and some features. These properties also sold more proximate in time to the assessment date at issue than did the subject. The best comparables sold for prices ranging from \$500,000 to \$813,000 or from \$218.30 to \$361.33 per square foot of living area, land included. The subject's assessment reflects a market value of \$941,330 or \$209.18 per square foot of living area, including land, which is above the market values of the best comparable sales in the record on a total market value basis but below the market values on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their smaller size and older age, the Board finds the subject's assessment is supported. The Board gives little weight to the subject's sale due to its occurrence greater than 28 months prior to the assessment date at issue. In addition, the appellant failed to complete Section IV - Recent Sale Data of the appeal, which would have disclosed how the property had been advertised on the open market and the length of time the subject was marketed. The appellant did submit a copy of the settlement statement; however, this evidence does not reveal how the property was advertised and the length of market exposure, which are important elements of determining whether an arm's length transaction occurred. The Property Tax Appeal Board's

¹ The board of review's comparable sales grid listed the same property as comparables #1 and #4.

appeal form requires Section IV be completed when arguing overvaluation based on a recent sale. The Board gives less weight to the board of review's remaining comparable sales due to either their location outside of the subject's neighborhood code or their sale date occurring greater than 16 months prior to the assessment date at issue. Based on this record the Board finds the subject's assessment is reflective of market value 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:

July 20, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Komerda, by attorney:
Abby L. Strauss
Schiller Law P.C.
33 North Dearborn
Suite 1130
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602