



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

APPELLANT: Michael Pozeal First Choice Property
DOCKET NO.: 17-42312.001-R-1
PARCEL NO.: 33-31-104-010-0000

The parties of record before the Property Tax Appeal Board are Michael Pozeal First Choice Property, the appellant, by attorney Jessica Hill-Magiera, in Lake Zurich; 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: \$1,815
IMPR.: \$1,770
TOTAL: \$3,585

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 multi-level dwelling of frame and masonry exterior construction containing 1,070 square feet of living area. The dwelling was built in 1972 and is approximately 45 years old. Features of the home include a partial basement with finished area and a two-car garage. The property has a 6,600 square foot site and is located in Sauk Village, Bloom Township, Cook County. The subject is classified as a class 2-34 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 information on four comparable sales improved with multi-level dwellings that range in size from 904 to 1,059 square feet of living area and were built from 1972 to 1974. The comparables have sites ranging in size from 6,600 to 7,137 square feet of land area and have the same assessment neighborhood code as the subject property. Each comparable has a partial

basement with finished area and a 2-car garage. One comparable has a fireplace and central air conditioning. The comparables sold from May 2016 to September 2017 for prices ranging from \$30,000 to \$35,000 or from \$33.05 to \$34.54 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$3,585.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,475. The subject's assessment reflects a market value of \$74,750 or \$69.86 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with multi-level dwellings ranging in size from 1,121 to 1,513 square feet of living area and range in age from 16 to 46 years old. The comparables have sites ranging in size from 6,820 to 10,275 square feet of land area. Three comparables have the same assessment neighborhood code and one comparable has a different assessment neighborhood code as the subject property. Each property has a partial basement with three having finished area; three comparables have central air conditioning; one comparable has a fireplace; and each comparable has a two-car garage. These properties sold from September 2016 to June 2017 for prices ranging from \$83,900 to \$160,000 or from \$70.15 to \$127.56 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel noted that board of review sales are not comparable to the subject due to differences in age, neighborhood and/or locations being over one mile from the subject. A map depicting the locations of both parties' comparables in relation to the subject was also submitted.

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 Board finds eight comparable sales were submitted by the parties to support their respective positions. The Board gave less weight to the board of review comparables due to differences in age, neighborhood and/or locations being over one mile from the subject. The Board also gave less weight to appellant's comparable #4 as it is located less proximate to the subject as the other comparables submitted by the appellant.

The Board finds the best evidence to be the appellant's comparables #1, #2 and #3 which are most similar to the subject in location. These comparables are also similar to the subject property in site size, dwelling size, age and features. These comparables sold from May 2016 to November 2016 for prices ranging from \$30,000 to \$32,000 or from \$33.19 to \$34.54 per square

foot of living area, including land. The subject's assessment reflects a market value of \$74,750 or \$69.86 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence, the Board finds the appellant proved by a preponderance of the evidence that the subject's estimate of market value as reflected by the assessment is excessive and therefore, a reduction in the subject's assessment 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: May 18, 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

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