



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

APPELLANT: Doreen Kapustiak
DOCKET NO.: 17-42913.001-R-1
PARCEL NO.: 17-09-119-026-0000

The parties of record before the Property Tax Appeal Board are Doreen Kapustiak, the appellant(s), by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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: \$42,009
IMPR.: \$377,991
TOTAL: \$420,000

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 is improved with a 15-year-old, three-story, building of masonry construction containing 8,306 square feet of gross building area. Features of the subject include a full unfinished basement, central air conditioning, two fireplaces and a three-car garage. The property is situated on 3,653 square feet of land in North Chicago Township, Cook County. The subject is classified as a Class 2 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 a Real Estate Purchase and Sale Contract (Contract) disclosing an offer was made on July 10, 2017, by Isabel Karceski to purchase the subject property for \$3,450,000. The Contract

did not disclose the identity of a seller or that it was accepted. Many lines of the Contract had been redacted. The appellant also submitted a Multiple Listing Service (MLS) information sheet that disclosed the subject property was offered for sale for \$4,500,000 on August 7, 2018. The MLS sheet did not disclose a date or price of sale. The appellant did not provide any information in Section IV–Recent Sale Data of the Residential Appeal to indicate a date and price of sale; the identity of a seller; whether a realtor was involved; and how, if at all, a sale was settled. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the Contract offer price when applying the 2017 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$420,000. The subject's assessment reflects a market value of \$4,200,000, or \$505.66 per square foot when applying the 2017 level of assessment of 10.00% for Class 2 property 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 four suggested comparable sales. The properties sold from 2015 through 2017 for prices ranging from \$598.96 to \$834.88 per square foot of gross building area including land.

In rebuttal, the appellant argued that the comparable properties submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics. The appellant reaffirmed the request for an assessment reduction.

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 there was no evidence of a recent closed sale of the subject at any time or of the identity of any seller. The heavily redacted Contract merely reflected an offer to purchase in 2017. The MLS sheet reflected an offer to sell in 2018. Neither document, nor any other evidence, shows a closed sale at arm's-length for fair cash value.

The Board need not address whether the board of review's evidence is the best evidence of market value because the appellant failed to meet the burden of proof by a preponderance of the evidence that a recent closed sale ever occurred. Still, the Board finds the best evidence of market value in the record to be sales comparables #1, #2 and #3 submitted by the board of review. These comparables were similar with the subject in location, style, construction, features, age, living area and land area. These properties also sold proximately in time to the assessment date at issue. The comparables sold for prices ranging from \$598.96 to \$834.88 per square foot of living area, including land. The subject's assessment reflects a market value of

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\$505.66 per square foot of living area, including land, which is below the range established by the best comparable sales in this record.

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: November 16, 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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