



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

APPELLANT: William Janecyk
DOCKET NO.: 17-45147.001-R-1
PARCEL NO.: 24-36-430-025-0000

The parties of record before the Property Tax Appeal Board are William Janecyk, the appellant, by Jessica Hill-Magiera, Attorney at Law, 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: \$1,121
IMPR.: \$7,007
TOTAL: \$8,128

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable 2016 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 exterior construction with 2,032 square feet of living area. The dwelling was constructed in 1888 and is approximately 129 years old. Features of the home include a full unfinished basement. The property has a 3,450 square foot site and is located in Blue Island, Worth 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales, one of which is located within the same neighborhood code as the subject and from .27 to .85 of a mile from the subject. The comparables have lots ranging in size from 4,454 to 7,000 square feet of land area and are improved with two-story multi-family dwellings. The comparables range in size from 1,860 to

2,336 square feet of living area and were built from 1867 to 1928. Each comparable has a full or partial unfinished basement. Two comparables each have a two-car garage. The comparables sold from October 2016 to November 2017 for prices ranging from \$27,500 to \$135,000 or from \$14.78 to \$57.79 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$3,221 to reflect the median per square foot sales price of these comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,203. The subject's assessment reflects a market value of \$152,030 or \$74.82 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 three comparable sales, two of which are within the same neighborhood code as the subject and each comparable is either in the subject's subarea or within ¼ of a mile from the subject. The comparables have lots ranging in size from 3,750 to 7,201 square feet of land area and are improved with either a 1.5-story or a 2-story dwelling of frame or masonry exterior construction. The comparables range in size from 1,152 to 1,634 square feet of living area and were 64 to 109 years old. Each comparable has either a full or partial unfinished basement and a two-car garage. The comparables sold in March or July 2018 for prices ranging from \$1 to \$132,000 or comparables #1 and #2 sold for prices of \$93.75 and \$96.77 per square foot of living area, including land, respectively, and comparable sale #3 had a total sale price of \$1.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that none of the board of review comparables were similar to the subject as the sales in 2018 are too remote to the valuation date at issue and the \$1 sale of comparable #3 is not "a recent sale." In addition, the comparables differ from the subject in story height, age and dwelling size. The appellant contends that appellant's comparables #1, #2, #3 and #5 are the "best" comparables in the record and the appellant also requests that the Board use "a consistent statistical method or other transparent and uniform means of calculating" fair market value.

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.

Despite the appellant's argument in rebuttal, the Property Tax Appeal Board has given no weight to the argument for application of a consistent statistical method or other transparent and uniform means of calculating the fair market value of the subject property. Contrary to this argument, the

Board's decision must be based upon equity and the weight of the evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables in the record that are found to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing statutory provision and legal principles, there is no indication that there should be "a consistent statistical method or other transparent and uniform means of calculating" market value on an appeal before the Board.

The parties submitted a total of eight comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 and to the board of review comparables due to differences in location, age, story height and/or dwelling size when compared to the subject property. Furthermore, board of review comparable sale #3 which sold for \$1, without further explanation, is unlikely to be indicative of the subject's estimated market value and calls into question the arm's length nature of the sale such that the Board has not analyzed this comparable sale in its decision.

On this limited record, the Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #3 and #5. These comparables present varying degrees of similarity to the subject in age, design, location and/or dwelling size. The comparables sold from October 2016 to November 2017 for prices ranging from \$27,500 to \$135,000 or from \$14.78 to \$57.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$152,030 or \$74.82 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 and after considering adjustments to the best comparables to make them more equivalent to the subject property, the Board finds 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: June 8, 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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