



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

APPELLANT: William Janecyk
DOCKET NO.: 18-50343.001-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.: \$10,276
TOTAL: \$11,397

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2017 final administrative 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 2018 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 130 years old. Features of the dwelling 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 .42 to .97 of a mile from the subject. The comparables have lots ranging in size from 3,750 to 6,097 square feet of land area and are improved with two-story multi-family dwellings. The comparables range in size from 1,840 to

2,336 square feet of living area and were built from 1889 to 1909. Each comparable has a full unfinished basement. The comparables sold from June 2017 to November 2018 for prices ranging from \$33,739 to \$135,000 or from \$15.34 to \$58.15 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$11,397 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 \$17,203. The subject's assessment reflects a market value of \$172,030 or \$84.66 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 properties, where only comparable #4 has sales information. Since assessment equity data is not responsive to the appellant's overvaluation argument, board of review comparables #1, #2 and #3 will not be further analyzed herein. Board of review comparable sale #4 is within the same neighborhood code as the subject and within ¼ of a mile from the subject. The comparable has a 4,902 square foot lot improved with a 1.5-story dwelling of frame exterior construction. The dwelling contains 1,902 square feet of living area and is 117 years old. The dwelling features a full unfinished basement and sold in July 2018 for \$60,000 or for \$31.55 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 argued that none of the board of review comparables were similar to the subject, noting there was no sales information for comparables #1, #2 and #3. As to board of review comparable #4, the appellant noted this property is of a different 1.5-story design as compared to the subject's 2-story design.

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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 with a substantially lower sale price than the other comparables in the record which indicates this is an outlier. As noted previously, board of review comparables #1, #2 and #3 lack sales data and are not responsive to the market value argument made by the appellant.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3, #4 and #5 along with board of review comparable sale #4. These five properties are each multi-family dwellings located within .97 of a mile from the subject and which are relatively similar to the subject in living area square footage and age. These comparables sold from June 2017 to November 2018 for prices ranging from \$60,000 to \$135,000 or from \$31.55 to \$58.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$172,030 or \$84.66 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 in the record for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's original Residential Appeal petition request 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

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 21, 2023



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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