



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

APPELLANT: Anna Karpinski
DOCKET NO.: 19-54160.001-R-1
PARCEL NO.: 18-33-319-071-0000

The parties of record before the Property Tax Appeal Board are Anna Karpinski, the appellant; 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: \$1,637
IMPR.: \$21,173
TOTAL: \$22,810

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 2019 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 townhome of frame and masonry exterior construction with approximately 1,728 square feet of living area. The townhome is approximately 24 years old. Features of the home include an unfinished partial basement, central air conditioning, and a two-car garage.¹ The property has a 3,638 square foot site and is located in Willow Springs, Lyons Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment equity with respect to the subject's improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted an appraisal prepared by Robert Wessel, a Certified General Real Estate Appraiser, estimating the subject property had a market value of \$187,500 as of an effective date of

¹ There are discrepancies in the appellant's appraisal regarding the subject's property characteristics. Therefore, the Board gleaned the subject's property characteristics from the board of review's grid analysis.

November 28, 2018.² The intended use of the appraisal to serve as a basis of the real estate tax appeal for the appellant.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value based upon three comparable properties that are located within the same street code as the subject property. The properties have sites that range in size from 2,343 to 2,969 square feet of land area and are improved with dwellings that range in size from 2,003 to 2,435 square feet of living area and are each 24 years old. The comparables other features have varying degrees of similarity to the subject. The comparables sold from August 2016 to December 2017 for adjusted prices ranging from \$187,000 to \$188,000.

In support of the assessment inequity argument, the appellant submitted printouts of property characteristics on four comparables with features that have varying degrees of similarity to the subject property. The comparables have improvement assessments ranging from \$16,922 to \$25,958 or from \$16.79 to \$17.85 per square foot of living area.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$18,520 with a total assessment reduction for the subject property of \$20,339. The appellant's total assessment reduction would reflect an estimated market value for the subject property of \$203,390 or \$117.70 per square foot of living area, land included, when applying the 10% level of assessment 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 \$28,776. The subject's assessment reflects a market value of \$287,760 or \$166.53 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$27,139 or \$15.71 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables, one of which sold, that are located within the same neighborhood code as the subject property. The comparables are improved with class 2-95, two-story dwellings of frame and masonry exterior construction with 1,548 or 1,728 square feet of living area and are each 24 years old. The comparables other features have varying degrees of similarity to the subject. The comparables have improvement assessments that range from \$25,958 to \$27,847 or from \$15.79 to \$16.77 per square foot of living area. Board of review comparable #1 with 2,508 square feet of land area sold in August 2019 for \$205,000 or \$132.43 per square foot of living area, land included.

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

² In the appraisal, the effective date of "11/28/2018" was overwritten to reflect the year "2019" and the expiration date of "9/30/2019" was overwritten to reflect the year "2020."

Conclusion of Law

The appellant contends in part 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 a reduction in the subject's assessment is warranted.

The Board gives little weight to the appraiser's conclusion of value for the subject property because the comparables utilized in the appraisal report had sale dates that occurred in 2016 and 2017 which occurred less proximate in time to the January 1, 2019 assessment date at issue for the subject property.

The Board finds the best evidence of market value to be the board of review comparable sale #1 which sold in August 2019 and occurred more proximate in time to the January 1, 2019 assessment date at issue for this appeal. This comparable is similar to the subject in overall property characteristics, except upward adjustments are necessary to this comparable for its smaller lot and dwelling sizes to make it more equivalent to the subject property. This comparable sold in August 2019 for a price of \$205,000 or \$132.43 per square foot of living area, land included. The subject's assessment reflects a market value of \$287,760 or \$166.53 per square foot of living area, land included, which falls above the best comparable sale in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment is justified based on overvaluation.

Alternatively, the appellant also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

As to the appellant's improvement assessment inequity argument, the record contains eight equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on overvaluation, the Board finds a further reduction based on assessment inequity is not warranted as the subject is uniformly assessed. Therefore, based on this record the Board finds no further reduction in the subject's assessment is warranted on the basis of uniformity.

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:

October 18, 2022



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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