



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

APPELLANT: Michael Pozdal & First Choice Property
DOCKET NO.: 19-55709.001-R-1
PARCEL NO.: 33-31-104-010-0000

The parties of record before the Property Tax Appeal Board are Michael Pozdal & First Choice Property, the appellants, 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: \$1,815
IMPR.: \$1,885
TOTAL: \$3,700

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 multi-level dwelling with 1,070 square feet of living area of frame and masonry exterior construction. The dwelling was constructed in 1973 and is approximately 46 years old. Features of the home include a basement with finished area and a 2-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 appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 0.49 of a mile from the subject. The comparables have 6,600 or 8,250 square foot sites that are improved with multi-level, Class 2-34 dwellings of frame exterior construction ranging in size from 912 to 1,164 square feet of living area. The dwellings were built from 1970 to 1973. Each home has a

basement with finished area and one home has central air conditioning. The comparables sold from February to September 2018 for prices ranging from \$21,500 to \$31,000 or from \$20.91 to \$26.63 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

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 located within the same assessment neighborhood code as the subject. The parcels range in size from 6,600 to 9,238 square feet of land area and are improved with multi-level, Class 2-34 homes or 1-story, Class 2-02 or 2-03 homes of frame or frame and masonry exterior construction ranging in size from 921 to 1,148 square feet of living area. The dwellings range in age from 38 to 47 years old. Three homes have a basement, one of which has finished area, and one home has a crawl space foundation. One home has central air conditioning and each home has a 1-car, a 1.5-car, or a 2-car garage. The comparables sold from December 2016 to September 2019 for prices ranging from \$80,000 to \$93,000 or from \$80.02 to \$89.85 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the board of review's comparables #1 and #2 sold in 2016 or 2017 and the board of review's comparables #3 and #4 differ from the subject in style, foundation type, and/or age.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #2, which sold less proximate in time to the assessment date than the other comparables in this record, and to the board of review's comparables #3 and #4, due to substantial differences from the subject in design.

The Board finds the best evidence of market value to be the appellants' comparables, which sold more proximate in time to the assessment date and are similar to the subject in design, dwelling size, age, location, site size, and some features, although these comparables lack a garage that is a feature of the subject and one comparable has central air conditioning unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$21,500 to \$31,000 or from \$20.91

to \$26.63 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 and after considering appropriate adjustments to the best comparables for differences from the subject, 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:

May 21, 2024



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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