



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

APPELLANT: George Koczwarra
DOCKET NO.: 20-31414.001-R-1
PARCEL NO.: 27-18-207-009-0000

The parties of record before the Property Tax Appeal Board are George Koczwarra, 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: \$8,165
IMPR.: \$37,825
TOTAL: \$45,990

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 2020 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 split-level dwelling with an addition of frame and masonry exterior construction with 4,027 square feet of living area.¹ The dwelling was built in 1991. Features of the home include an unfinished partial basement, central air conditioning, a fireplace, and a three-car garage. The property has a 14,847 square foot site and is located in Orland Park, Orland Township, Cook County. The property is a class 2-78 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 evidence disclosing the subject property was purchased on January 10, 2020 for a price of \$459,900. The appellant completed Section IV - Recent Sale Data of the

¹ The Board finds the best evidence of the subject property was provided in the appellant's appraisal which included a detailed description with photographs, a building sketch, and area calculations of the subject dwelling.

Residential Appeal petition disclosing the sellers were Richard E. and Laurie N. Werner, the parties to the transaction were not related family members or corporations, the property was sold by Rhonda Ostrom, a realtor with Remax 10 in the Park, and the property was advertised for sale with a Multiple Listing Service (MLS) for a period of approximately 279 days. In support of the sale, the appellant provided copies of an appraisal for the subject property, Certificate of Liability Insurance, and the Final Master Statement disclosing an appraisal fee to Home Value Real Estate and commissions paid to Remax 10 in the Park and Lincoln-Way Realty Inc.

The appraisal report was prepared by Paul W. Horney, a Certified Residential Real Estate Appraiser, who completed the report for Plaza Home Mortgage, Inc., as lenders, for the appellant to purchase the subject property. The appraiser indicated in the report that it was an arm's length sale and that "The property was offered for sale on 02/22/2019 for \$500,000, per MRED #10280008. The listing has a contract date of 11/27/2019 and a current list of \$459,900, per MRED #10485843." The appraiser utilized the sales comparison approach to value in estimating the subject had a market value of \$480,000 as of December 11, 2019.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$45,990 to reflect its purchase price, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The appellant also submitted a copy of the Cook County Board of Review final decision disclosing the subject has a total assessment of \$54,356. The subject's assessment reflects a market value of \$543,560 or \$134.98 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" with two comparables, one of which sold, that are located within the same neighborhood code as the subject property. The Board will not examine comparable #2 any further since only equity data was provided for this comparable and it is not responsive to the appellant's overvaluation argument. Comparable sale #1 has a 21,600 square-foot site that is improved with a class 2-78, two-story dwelling of masonry exterior construction with 3,444 square feet of living area and is 20 years old. Other features include an unfinished full basement, central air conditioning, a fireplace, and a 3.5-car garage. Comparable #1 sold in April 2018 for \$695,900 or \$202.06 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 Board finds the best evidence of market value to be the purchase of the subject property in January 2020 for a price of \$459,900. The appellant completed Section IV - Recent Sale Data of the Residential Appeal petition and also submitted supporting documents disclosing the sale was an arm's length transaction. The record revealed the parties to the transaction were not related family members or corporations, the property was sold using a realtor through Remax 10 in the Park, and the property had been advertised on the open market in the Multiple Listing Service for 279 days. In further support of the transaction the appellant submitted a copy of the settlement statement.

The Board finds the subject's purchase price of \$459,000 is below the market value reflected by the total assessment of \$543,560. The Board further finds the one comparable sale provided by the board of review is a dated sale from 2018 that does not overcome the weight of the subject's arm's length transaction. In addition, the board of review did not present any substantive documentary evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value.

Based on this record, the board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment commensurate with the appellant's 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



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 22, 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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