



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

APPELLANT: Iwona Kaluza
DOCKET NO.: 20-36177.001-R-1
PARCEL NO.: 28-13-404-015-0000

The parties of record before the Property Tax Appeal Board are Iwona Kaluza, the appellant, by John W. Zapala, of the Law Offices of John Zapala, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** 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: \$5,197
IMPR.: \$4,899
TOTAL: \$10,096

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 1-story dwelling of masonry construction with 1,809 square feet of living area. The dwelling is 67 years old. Features of the home include a crawl-space foundation and a fireplace. The property has a 20,790 square foot site and is located in Markham, Bremen Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on December 07, 2017 for a price of \$21,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,096. The subject's assessment reflects a market value of \$100,960 or \$55.81 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in Crestwood or Tinley Park. The comparables have sites ranging in size from 9,125 to 40,075 square feet of land area that are improved with 1-story dwellings of masonry construction with 1,906 or 2,016 square feet of living area. The dwellings are 4 or 33 years old. The comparables have full basements, three of which have finished area, central air conditioning, and a 2-car garage. Three comparables each have a fireplace. The comparables sold from April 2018 to August 2019 for prices ranging from \$340,000 to \$356,438 or from \$168.65 to \$187.01 per square foot of living area, including land.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the board of review's comparables #3 and #4. These comparables were similar to the subject in style, construction and some features. However, each of the best comparables is located in a different city than the subject. In addition, each of the best comparables has a basement foundation and a 2-car garage when compared to the subject. However, these properties were purchased proximate in time to the January 1, 2020 assessment date at issue. The best comparables sold for prices of \$342,000 and \$340,000 or \$179.43 and \$168.65 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$100,960 or \$55.81 per square foot of living area, including land, which is considerably below the market values of the best comparable sales in this record. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's lower estimated market value as reflected by its assessment is justified. The Board gave less weight to the board of review's comparables #1 and #2, due to their sale dates occurring greater than 13 months prior to the January 1, 2020 assessment date at issue. The Board also gave little weight to the subject's sale due to its sale date occurring greater than 24 months prior to the January 1, 2020 assessment date at issue. In addition, the record is unclear as to whether the subject was advertised prior to its sale, which is a necessary element of an arm's length transaction. Even though the appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by the owner, and the appellant claims the property had been advertised with a "POSTED SIGN", the Board finds the PTAX-203 Illinois Real Estate Transfer Declaration did not confirm the subject was advertised prior to being purchased. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Iwona Kaluza, by attorney:
John W. Zapala
Law Offices of John Zapala, P.C.
111 W Jackson Blvd.
Suite 1700
Chicago, IL 60604

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602