



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

APPELLANT: Tadeusz & Maria Kasia
DOCKET NO.: 20-37562.001-R-1
PARCEL NO.: 04-28-305-025-0000

The parties of record before the Property Tax Appeal Board are Tadeusz & Maria Kasia, the appellants; 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: \$11,189
IMPR.: \$32,311
TOTAL: \$43,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of frame and masonry exterior construction with 2,288 square feet of living area.¹ The dwelling is approximately 54 years old. Features of the home include a finished partial basement, central air conditioning, and a two-car garage. The property has a 9,730 square foot site and is located in Glenview, Northfield Township, Cook County. The property is a class 2-78 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 a retrospective appraisal prepared by Larry Dvorkin, an Illinois Certified

¹ The Board finds the best evidence of the subject's dwelling size of 2,288 square feet of living area and other features was found in the appellants' appraisal. The appraiser provided a detailed description with maps, photographs, and a building sketch of the dimensions of the subject dwelling with area calculations.

Residential Real Estate Appraiser, estimating the subject property had a market value of \$435,000 as of January 1, 2020. The property rights appraised were fee simple and the intended use of the appraisal was for real estate tax purposes only. The appraiser commented that the property had an average overall condition reflecting average level of maintenance throughout but provided an aerial map to show the property was located in close proximity to a busy road with traffic noise. Such location was considered by the appraiser to have external obsolescence that negatively impacted the subject's market value estimate and its marketability.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located within 0.15 of a mile from the subject. The comparables are described as split-level or traditional dwellings that range in size from 1,470 to 2,769 square feet of living area and are either 50 or 55 years old. Each comparable has an unfinished partial basement and a two-car garage. One comparable has a fireplace. The comparables have from 8,425 to 10,568 square foot sites and sold in August or December of 2019 for prices that range from \$380,000 to \$452,500 or from \$162,51 to \$258.50 per square foot of living area, land included. The appraiser adjusted the comparable sales for variances from the subject to arrive at adjusted sale prices ranging from \$424,735 to \$439,990.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$43,500 to reflect its appraised value 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 \$47,310. The subject's assessment reflects an estimated market value of \$473,100 or \$206.77 based upon 2,288 square feet 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.

In support of the subject's assessment, the board of review submitted information on four comparable sales located within the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 2,468 to 2,931 square feet of living area and in age from 12 to 55 years old. Each comparable has a finished partial or an unfinished full basement, central air conditioning, one fireplace, and a two-car garage. The comparables have from 9,729 to 10,800 square foot sites and sold from June 2017 to February 2020 for prices that range from \$585,000 to \$865,000 or from \$255.68 to \$378.06 based upon 2,288 square feet of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

In support of their respective positions before the Board, the appellants submitted an appraisal of the subject property and the board of review submitted information on four comparable sales. The Board gives less weight to the board of review comparable sale #1 that sold in June 2017, and occurred more than 30 months prior to the January 1, 2020 assessment date at issue for the subject property, and is less likely to reflect the subject's market value as of its assessment date. The Board also gives less weight to the board of review comparable sales #2 through #4 which were not adjusted for differences from the subject property including, but not limited to, their larger dwelling sizes and/or newer ages.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants. The appraiser developed the sales comparison approach to value using three comparable sales that sold more similar in time to the January 1, 2020 assessment date at issue for the subject property, but with varying degrees of similarity to the subject property. The appraiser adjusted the comparable sales for differences from the subject property, which appeared reasonable, and arrived at an estimated market value of \$435,000 for the subject property. The subject's assessment reflects a market value of \$473,100, which is greater than its appraised value.

Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellants' 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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