



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

APPELLANT: Malgorzata Garus
DOCKET NO.: 20-48541.001-R-1
PARCEL NO.: 15-28-314-029-0000

The parties of record before the Property Tax Appeal Board are Malgorzata Garus, the appellant(s); 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: \$4,550
IMPR.: \$26,457
TOTAL: \$31,007

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 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 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 61-year-old, one-story, single-family dwelling of frame and masonry construction with 1,587 square feet of living area. Features of the home include: a full basement with a formal recreation room, central air conditioning, and a two-car garage. The property has a 7,000 square foot site and is located in La Grange Park, Proviso Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board two years prior under Docket Number 18-30312. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment

of the subject property to \$22,500 based on the evidence submitted by the parties. The appellant asserted that tax years 2018 and 2020 are within the same general assessment period.

Although not explicitly listed as a basis of the appeal, the appellant provided recent sales data in Section IV of their residential appeal. An appeal based on recent sales data, would indicate a contention that the subject property was over assessed. In support of such an argument, the appellant stated that the subject property was sold in October 2012 for \$212,000. The property was sold with the use of a realtor, was advertised on the multiple listing service, and was not sold due to a foreclosure.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,007. The subject's assessment reflects a market value of \$310,070 or \$195.38 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted four equity comparables, one of which also had sales comparable data. Additionally, the board of review argued that this is not a rollover case.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2018 tax year should not be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2018 tax year. The record further indicates that the subject property is an owner-occupied dwelling. However, the Board finds that 2018 and 2020 are not within the same

general assessment period for Proviso Township. Since the assessment year in question is in a different general assessment period, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted to reflect the Board's 2018 decision.

By providing recent sales data, the appellant also raised the issue that 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 that the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board find that the subject's sale price in 2012 is reflective of the market value in 2012 and not the 2020 tax lien year. The 2012 sale date is too far removed in time from the January 1, 2020, lien date. Furthermore, the year the subject was sold was in a different assessment triennial than the 2020 tax year. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified based on the market data submitted into evidence.

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:

September 20, 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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