FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dave Musial
DOCKET NO.: 22-22701.001-R-1
PARCEL NO.: 27-07-402-011-0000

The parties of record before the Property Tax Appeal Board are Dave Musial, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland; 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:	$14,511
IMPR.:	$84,200
TOTAL:	$98,711

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 2022 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, single-family dwelling of masonry exterior construction containing 6,225 square feet of living area. The dwelling is reported to be approximately 22 years old. Features of the home include a basement with a recreation room, central air conditioning, two fireplaces, and a 3.5-car garage. The subject property has a 44,649 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-09 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 information on four comparable sales located within two blocks from the subject and within the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 27,486 to 40,293 square feet of land area. The comparables are improved with similar class 2-09 dwellings of masonry exterior construction ranging in size from 5,418 to 9,658 square feet of living area and range in age from 24 to 31 years old. Each comparable has a basement, with three each having a recreation room. Each comparables also has central air conditioning, two to four fireplaces, and a 3-car or a 4-car garage. The comparables sold from April 2019 to March 2021 for prices ranging from $535,000 to $1,075,000 or from $98.74 to $128.86 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $98,710. The subject's assessment reflects a market value of $987,100 or $158.57 per square foot of living area, including land, 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 three comparable properties located within .25 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables are improved with similar class 2-09 dwellings of masonry exterior construction ranging in size from 6,333 to 8,111 square feet of living area. The comparables have sites that range in size from 25,221 to 35,152 square feet of land area and range in age from 15 to 24 years old. Each comparable has a basement with two each having a formal recreation room. Each comparable also has central air conditioning, one or two fireplaces, and a 4-car garage. The comparables sold from April 2019 to February 2022 for prices ranging from $1,110,000 to $1,500,000 or from $175.27 to $184.93 per square foot of living area, land included.

Conclusion of Law

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

The record contains a total of seven comparable sales submitted by the parties in support of their respective positions. The Board gave less weight to appellant's comparables #1, #2, and #3, along with board of review comparable #3 that sold in 2019 and 2020, which is less proximate in time from the January 1, 2022 assessment date at issue and therefore less likely to reflect the subject's market value as of the lien date than the remaining comparables in the record.

The Board finds the best evidence of market value to be appellant's comparable #4 and board of review comparables #1 and #2 which sold proximate in time to the lien date at issue and are similar to the subject in location, design, age, and some features. However, each of these comparables is larger in dwelling size but smaller in lot size relative to the subject property. Additionally, board of review comparable #1 lacks a finished basement area which is a feature of the subject. Therefore, adjustments are needed to these comparables for the differences in order to make them more equivalent to the subject. The best comparables in the record sold from

March 2021 to February 2022 for prices ranging from $930,000 to $1,500,000 or from $128.86 to $184.93 per square foot of living area, including land. The subject's assessment reflects a market value of $987,100 or $158.57 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record both in terms of overall value and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds that the appellant did not establish by a preponderance of the evidence that the subject property is overvalued and, thus, a reduction in the subject's assessment is not warranted.

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:

C E R T I F I C A T I O N

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 17, 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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