FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Magdalena Suszko
DOCKET NO.: 22-28716.001-R-1
PARCEL NO.: 11-18-107-049-0000

The parties of record before the Property Tax Appeal Board are Magdalena Suszko, 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:	$6,500
IMPR.:	$33,250
TOTAL:	$39,750

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 124-year-old, two-story, single-family dwelling of stucco construction with 1,424 square feet of living area. The property has a 2,695-square-foot site in Evanston, Evanston, Township, Cook County. Features of the building include one bathroom and a one-car garage. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance. The record reflects that the subject property is owner-occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted sales information on four suggested comparables. These properties are described as two-story, masonry construction, single-family dwellings located within one and a half miles of the subject property. One property has a detached garage, two properties have air conditioning, and one property has a basement. They range in age from 69 to 72 years old and in size from 1,128 to 1,290 square feet of building area. The comparable properties sold between

October 2019 and July 2022 for prices ranging from $245,000 to $304,000 or $193.40 to $246.75 per square foot of building area, including land. Based on this evidence, the appellant requested a reduction in the improvement assessment to $33,250 with a total assessment of $39,750. The appellant also included copies of the deeds for the comparable sales. The appellant listed the sale date of comparable #4 however, the warranty deed discloses the sale occurred in approximately April 2020.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $45,000 which reflects a market value of $450,000 or $316.11 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The board of review submitted three comparables equity comparables. The board of review did not submit any sales comparables.

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 meet 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 appellant's comparable sales. These comparables sold for prices ranging from $193.40 to $246.75 per square foot of living area, including land.y. The subject's assessment reflects a market value of $316.01 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment based on the overvaluation argument to that requested by the appellant 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:

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: October 15, 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

Magdalena Suszko
1112 Foster St.
Evanston, IL 60201

COUNTY

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