



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

APPELLANT: Mark Jedrzejczak
DOCKET NO.: 14-35742.001-C-1
PARCEL NO.: 20-24-422-008-0000

The parties of record before the Property Tax Appeal Board are Mark Jedrzejczak, 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: \$4,725
IMPR.: \$49,397
TOTAL: \$54,122

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2013 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2014 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 3-story masonry apartment building containing 13,275 square feet of living area divided into 3 one-bedroom units and 9 two-bedroom units. The building is 90 years old. The subject is situated on a 6,300 square foot site located in Chicago, Hyde Park Township, Cook County. The property is classified as a class 3-15 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three class 3-15 equity comparables located from within one block of the subject to 3.14 miles from the subject. They range in size from 10,065 to 11,265 square feet of living area and range in age from 83 to 90 years old. Two comparables contain 12 apartment units and one has 13 units. The comparables have improvement assessments ranging from \$37,892 to \$40,598 or from \$3,123 to \$3,273 per

apartment unit or from \$3.36 to \$3.90 per square foot of building area. The appellant's attorney also submitted a market value analysis of the subject using the income approach in which the subject's market value was estimated to be \$428,236 or \$35,686 per unit or \$32.26 per square foot of living area, land included.

The appellant also submitted a copy of the 2013 Property Tax Appeal Board Final Administrative Decision (Docket #13-35791.001-C-1) in which the total assessment was lowered to \$47,739 reflecting a market value of \$477,390 at the 10% level of assessment for class 3-15 properties. Based on this evidence, the appellant requested the subject's 2014 total assessment be reduced to \$42,824.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,122 reflecting a market value of \$541,220 at the 10% level of assessment for class 3-15 properties in Cook County. The subject property has an improvement assessment of \$49,397 or \$4,116 per apartment unit or \$3.72 per square foot of living area.¹

In support of the subject's assessment the board of review submitted information on five comparable sales ranging in age from 84 to 102 years old. The comparables range in size from 13,950 to 29,604 square feet of living area and contain from 12 to 24 apartment units. The data provided by the board of review disclosed four comparables' assessments were from 2010 and 2012 while one comparable did not have any date of assessment. The comparables have improvement assessments ranging from \$8,360 to \$171,272 or from \$697 to \$9,515 per unit or from \$.46 to \$10.07 per square foot of living area. In response to the appellant's market value analysis, the five comparables submitted by the board of review sold from 2011 to 2014 for prices ranging from \$575,000 to \$1,275,000 or from \$33,000 to \$66,667 per unit or from \$41.22 to \$44.44 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

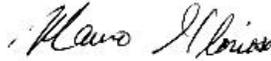
The Board gave little weight to the equity comparables submitted by the board of review based on assessment dates that were missing or prior to the assessment year at issue. The Board finds the best evidence of assessment equity in the record to be the three comparables submitted by the appellant. The comparables have improvement assessments ranging from \$37,892 to \$40,598 or from \$3,123 to \$3,273 per unit or from \$3.36 to \$3.90 per square foot of living area. The subject

¹ The board of review did not disclose the subject's improvement assessment. The appellant reported the subject's improvement assessment of \$49,397 on the appeal form and in the grid analysis.

has an improvement assessment of \$49,397 or \$4,116 per apartment unit or \$3.72 per square foot of living area. The subject's improvement assessment per square foot of living area is within the range established by the appellant's three comparables. Although the subject's total improvement assessment is greater than the comparables, as is the improvement assessment per apartment unit, the Board finds this is justified given the larger building size and larger average apartment size of the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on equity is not justified.

Although the basis of the appeal was inequity, the appellant's attorney submitted a market analysis using the income approach which estimated the subject's market value in 2014 was \$428,236 or \$35,686 per unit or \$32.26 per square foot of living area, land included. To address this claim of market value, the Board also analyzed the sale prices of board of review comparables #1, #3, #4 and #5 which were most similar to the subject in size. The four comparables ranged in price from \$575,000 to \$825,000 or from \$33,000 to \$66,667 per unit or from \$41.22 to \$44.44 per square foot of living area including land. The subject's assessment of \$54,122 reflects a market value of \$541,220 or \$45,102 per unit or \$40.77 per square foot of living area including land which is supported by the comparable sales in the record. Therefore, no reduction in the subject's assessment based on market value is 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

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: February 13, 2019



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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