



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

APPELLANT: Iryna Sikora
DOCKET NO.: 19-27224.001-R-1
PARCEL NO.: 09-16-106-076-0000

The parties of record before the Property Tax Appeal Board are Iryna Sikora, the appellant(s), by attorney Ellen G. Berkshire, of Verros Berkshire in Oakbrook Terrace; 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: \$ 9,393
IMPR.: \$11,023
TOTAL: \$20,416

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 2019 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 consists of a one-story dwelling of frame construction with 1,801 square feet of living area. The dwelling is 53 years old. The property has a 14,451 square foot site and is located in Maine Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on December 7, 2017 for a price of \$110,000, or \$61.08 per square foot, including land by the City of Des Plaines acting under the Hazard Mitigation Grant Program (HMGP) of the Federal Emergency Management Agency (FEMA) and coordinated by the Illinois Emergency Management Agency (IEMA) and with the Metropolitan Water Reclamation District. The seller/appellant's participation in the program was voluntary with the government indicating the

property would not be subject to eminent domain proceedings if the appellant chose not to participate in the program.

Because the appellant originally purchased the subject property after the April 2013 flood, the City was allowed to pay the lesser of either the amount the appellant paid for the subject property (\$110,000) or the average of two appraisals ordered by the City valuing the property as of April 19, 2013. As the average of the two appraisals was higher than \$110,000 purchase price, that non-negotiable price was set as the offer.

In support, the Appellant submitted a letter explaining the program from the City of Des Plaines, a Summary of Acquisition, an Option form, a Declaration and Release form, a Voluntary Participation form, and the Real Estate Sales Contract. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,416. The subject's assessment reflects a market value of \$204,160, or \$113.36 per square foot of living area, including land, when applying the statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four sale comparables, each of which reflected equity data. The comparables sold between February 2017 and June 2019 for sale prices ranging from \$114.92 to \$259.74 per square foot, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the sale of the subject in December 2017 for \$110,000 occurred due to the appellant's voluntary participation in the City of Des Plaines' Hazard Mitigation Program. Under the terms of this agreement, the appellant could sell the property for either the amount originally paid, or the average of two appraisals obtained by the City, whichever was lower. As the appraisals valued the subject higher than \$110,000, it was determined that \$110,000 was the price at which the subject would be sold to the City of Des Plaines. The appellant was not forced to sell the subject property to the City and was free to list the property on the open market. This is one indication that the subject sold for a price below market value.

Additionally, although the appellant's documentation indicates other homes were participating in the program, the appellant failed to proffer any of these similarly situated homes as sale comparables. The board of review submitted four sale comparables, one of which was located

next door to the subject property. This property sold in March 2018 for \$363,000, or \$200.22 per square foot, including land. The subject property sold for \$110,000, or \$61.08 per square foot, including land, which is well below the price indicated by the best sale comparable contained in the record and supported by the board of review's other three sale comparables.

Therefore, the Board finds that the sale of the subject in December 2017 for \$110,000 was not reflective the subject's fair market value as of January 1, 2019. Based on the evidence contained in this record, the Board finds that the appellant has not proven by a preponderance of the evidence that the subject is overvalued, and 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: _____

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 19, 2023



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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