

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert J. Kowalski
DOCKET NO.: 03-31155.001-R-1
PARCEL NO.: 09-10-301-115-0000

The parties of record before the Property Tax Appeal Board are Robert J. Kowalski, the appellant, by attorney Eugene P. Griffin of Eugene L. Griffin & Associates, Ltd., Chicago; and the Cook County Board of Review.

The subject property is a vacant 6,490 square foot parcel located in Des Plaines, Maine Township, Cook County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted a sale of an adjacent parcel that occurred in May 2002 for a price of \$50,000 or \$3.15 per square foot. The appellant also disclosed the property in this appeal was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket No. 02-30264.001-R-1. In that appeal, the Property Tax Appeal Board reached a decision reducing the assessment to \$2,596 based upon equity and the weight of the evidence in the record as presented by the parties to the appeal. The subject's assessment of \$5,192 reflects a market value of \$51,254 or \$7.90 per square foot using the 2003 three year median level of assessments for class 2 property of 10.13% as determined by the Illinois Department of Revenue. Based on this evidence the appellant requested the subject's assessment be reduced to \$2,044.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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Based on the facts and exhibits presented, 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:	\$	2,596
IMPR.:	\$	0
TOTAL:	\$	2,596

Subject only to the State multiplier as applicable.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

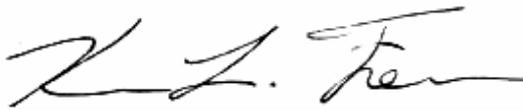
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record is the comparable sale located adjacent to the subject that sold in May 2002 for a price of \$3.15 per square foot. The Board finds the subject's assessment reflects a market value greater than the sale presented by the appellant. The Board further finds the property in this appeal was the subject matter of an appeal before the Property Tax Appeal Board for the prior year under Docket No 02-30264.001-R-1 wherein the Board reduced the assessment of the subject property to \$2,596. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. Based on this record the Property Tax Appeal Board finds the assessment as established in the prior year's appeal is appropriate and a reduction is accordingly 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.



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: June 27, 2008



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

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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 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 the subsequent year 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.

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.