

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Eugeniusz Mikula
DOCKET NO.: 04-24391.001-R-1
PARCEL NO.: 04-36-300-021-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Eugeniusz Mikula, the appellant, by attorney Melissa K. Whitley of Marino & Associates in Chicago, and the Cook County Board of Review (board).

The subject property consists of a 48-year-old, one-story, single-family dwelling of masonry construction containing 2,137 square feet of living area and located in Northfield Township, Cook County. Features of the residence include two and one-half bathrooms, a full-finished basement, air-conditioning, two fireplaces and a two-car attached garage.

The appellant, through counsel, appeared before the PTAB arguing unequal treatment in the assessment process of the improvement as well as overvaluation as the bases of the appeal. In support of the overvaluation claim, the appellant's evidence disclosed that the subject was purchased in March 2002 for a price of \$481,000 and that the sale was an arm's length transaction. In addition, the appellant submitted an affidavit and a copy of the subject's settlement statement. Based upon this information, the appellant requested an assessment reflective of a fair market value for the subject of \$481,000.

Regarding the inequity claim, the appellant provided four suggested comparable properties consisting of one-story, single-family dwellings of masonry or frame and masonry construction located within three blocks of the subject. The improvements range in size from 1,929 to 2,539 square feet of living area and range in age from 48 to 57 years. The comparables contain two or two and one-half bathrooms and a fireplace. Three comparables contain a finished or unfinished basement, air-conditioning and a one-car or two-car garage. The improvement assessments range from \$16.77 to \$19.05 per square foot of living area. Based on

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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: \$ 13,440
IMPR.: \$ 34,612
TOTAL: \$ 48,052

Subject only to the State multiplier as applicable.

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the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$59,661. The subject's improvement assessment is \$46,221 or \$21.63 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with one-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 1,651 to 2,634 square feet of living area and range in age from 49 to 53 years. The comparables contain two and one-half or three full bathrooms, a finished or unfinished basement, one or two fireplaces and a two-car garage. Three comparables have air-conditioning. The improvement assessments range from \$20.12 to \$23.35 per square foot of living area. The board's evidence disclosed that the subject was purchased in March 2002 for a price of \$481,000. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

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); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having reviewed the record and considering the evidence, the Board finds the appellant has satisfied this burden.

The appellant's evidence disclosed that the subject was purchased in March 2002 for a price of \$481,000 and that the sale was an arm's length transaction. In addition, the appellant submitted an affidavit and a copy of the subject's settlement statement. The PTAB finds the subject's March 2002 sale for \$481,000 to be the best evidence of market value contained in the record. The Board further finds the board of review failed to present any evidence to refute the arm's length nature of the sale. Moreover, the board of review's evidence neglects to address the appellant's market value argument.

Therefore, the PTAB finds that the subject had a market value of \$481,000 as of January 1, 2004. The Board further finds that the 2004 Illinois Department of Revenue's three-year median level of assessments of 9.99% for Class 2 property shall apply and a reduction is warranted.

As a final point, the PTAB finds no further reduction based on the appellant's inequity argument is warranted.

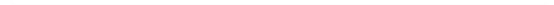
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



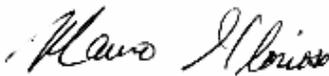
Chairman



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: December 19, 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 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.