



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

APPELLANT: Joe Tomaska  
DOCKET NO.: 05-26109.001-R-1  
PARCEL NO.: 14-33-302-147-0000

The parties of record before the Property Tax Appeal Board are Joe Tomaska, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin of Park Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby 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:** \$ 15,490  
**IMPR.:** \$ 29,257  
**TOTAL:** \$ 44,747

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 129-year-old, three-story, multi-family dwelling of frame construction containing 3,828 square feet of living area. Features of the building include three full bathrooms, three half-baths, central air-conditioning and three fireplaces. The subject is built on slab and located in North Chicago Township, Cook County.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming the subject's market value is not accurately reflected in its assessment. In support of this argument, the appellant's attorney submitted a three-page brief disclosing the subject was purchased in February 2003 for a price of \$458,000 and deducted a personal property allocation of \$15,000 or \$5,000 per unit, resulting in an adjusted purchase price for the real estate of \$443,000. The appellant's attorney also submitted copies of the settlement statement, trustee's deed

and affidavit of title for the subject property. In addition, a copy of the board of review's decision disclosing the subject's final assessment of \$82,310 for 2005 was provided. Based on this evidence, the appellant requested a reduction in the subject's total assessment to reflect the reduced market value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$82,310 was disclosed. The assessment reflects a total market value of \$842,477 for the subject, when the 2005 Illinois Department of Revenue's three-year median level of assessments of 9.77% for Class 2 property, such as the subject, is applied. In support of the assessment, the board submitted property characteristic printouts and descriptive data on two properties suggested as comparable to the subject. The suggested comparables are improved with two-story, multi-family dwellings of masonry construction located within two blocks of the subject. The improvements contain 3,300 and 3,514 square feet of living area. The comparables contain three or four full bathrooms and a full-finished or unfinished basement. The improvement assessments are \$20.43 and \$18.54 per square foot of living area, respectively. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

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 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 (3<sup>rd</sup> Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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 considered the evidence, the Board finds the appellant has satisfied this burden and a reduction is warranted.

The Board places the most weight on the appellant's documentation indicating the subject was purchased in February 2003 for a price of \$458,000. The subject's settlement statement fails to identify any allocation for personal property; therefore, the Board finds the subject's market value to be \$458,000. 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 did not address the appellant's market value argument.

Therefore, the Property Tax Appeal Board finds that the subject had a market value of \$458,000 as of January 1, 2005. The Board further finds that the 2005 Illinois Department of Revenue's three-year median level of assessments of 9.77% for Class 2 property shall apply and a reduction 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerbis*

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.

January 26, 2010

Date:

*Allen Castrovillari*

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.