



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

APPELLANT: Joanna Sokolowski  
DOCKET NO.: 06-27719.001-R-1  
PARCEL NO.: 17-06-401-039-0000

The parties of record before the Property Tax Appeal Board are Joanna Sokolowski, the appellant, by attorney Gregory J. Lafakis, of Verros, Lafakis & Berkshire, P.C., Chicago; and the Cook County Board of Review.

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:** \$11,857  
**IMPR.:** \$39,343  
**TOTAL:** \$51,200

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a three-story multi-family building of masonry construction that contains 3,969 square feet of building area. The subject has three, two bedroom apartments, central air conditioning, and a full basement with a recreation room. The building is approximately 108 years old. The property is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, West Chicago Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Christopher Nickell, a state certified appraiser, estimating the subject property had a market value of \$320,000 as of January 1, 2006. The appraiser developed the three approaches to value in estimating the market value of the subject property. Under the cost approach the appraiser estimated the subject had a market value of \$325,000. The sales comparison approach resulted in an estimated market value of \$318,000. The appraiser calculated an estimated value under the income approach of \$304,000. In reconciling the three approaches to value the appraiser estimated the subject property had a market value of \$320,000 as of January 1, 2006. Based on this evidence the

appellant requested the subject's assessment be reduced to \$51,200.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$67,842 was disclosed. In support of the assessment the board of review provided descriptions and assessment information on four comparables improved with three-story masonry constructed buildings that ranged in size from 3,492 to 3,864 square feet of building area. Each comparable has three apartments and a full unfinished basement. The comparables have either a 2 or 3-car garage. The buildings range in age from 91 to 112 years old and have the same classification code as the subject. These properties have improvement assessments ranging from \$53,930 to \$56,498 or from \$14.50 to \$15.97 per square foot of building area. The subject has an improvement assessment of \$55,985 or \$14.11 per square foot of building area. Based on this evidence, 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 the 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). 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in the record is the appraisal provided by the appellant. The Board finds the board of review submitted equity comparables but did not provide any market data to refute the appellant's overvaluation argument. Based on this record the Board finds a reduction in the subject's assessment in accordance with the appellant's request is appropriate.

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

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn P. Lerbis*

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: October 21, 2011

*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.