



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

APPELLANT: Maria Marsewski  
DOCKET NO.: 06-30855.001-R-1  
PARCEL NO.: 17-32-212-005-0000

The parties of record before the Property Tax Appeal Board are Maria Marsewski, the appellant, by attorney William J. Seitz, of William J. Seitz, Attorney at Law in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 12,299  
**IMPR.:** \$ 101,700  
**TOTAL:** \$ 113,999

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 6,406 square foot land parcel improved with a 118-year old, two-story, mixed-use building with commercial and residential units. The improvement contains 11,448 square feet of building area comprising a commercial unit on the building's first floor and six apartment units on the second floor.

The appellant's attorney raised two arguments: first, that there was unequal treatment in the assessment process; and second, that the subject property had been misclassified as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables. The properties were improved with a three-story, multi-family buildings with either masonry or frame and masonry exterior construction. They range: in baths from four full to six full baths; in age from 81 to 135 years; in size from 10,428 to 12,906 square feet of living area; and in improvement assessments from \$1.61 to \$5.04 per square foot. The subject's improvement assessment is \$8.88 per square foot of building area. The data

also reflected that the suggested comparables ranged in total assessments from \$2.07 to \$5.91 per square foot of building area, while the subject's total assessment was \$9.96 per square foot of building area.

As to the classification argument, the appellant's attorney argued that the subject's improvement was misclassified as a class 3-18 property pursuant to the Cook County Classification Ordinance. This Ordinance defines the 3-18 class as a "mixed use commercial/ residential building with apartment and commercial area totaling seven units or more with a square foot area over 20,000 square feet". In contrast, the appellant's attorney opined that the subject should be reclassified and submitted three aforementioned equity comparables, which are each classified as 2-12 properties. The Ordinance defines these properties as "an apartment building with two to six units, up to 62 years of age". However, the assessor website data printouts submitted into evidence reflect that the properties range in units from two commercial and four apartments to two commercial and six apartments. The assessor's printouts identify each properties classification as 2-12 and state that the class description as "mixed commercial/residential building, six units or less with square footage less than 20,000".

As an ancillary issue, the appellant's attorney asserts that the subject should be accorded a 20% occupancy factor due to the entire subject's vacancy during the 2006 assessment year at issue. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$113,199 as was reduced by the board of review. The subject's assessment as determined by the assessor of \$128,330 reflected a market value of \$534,708 or \$46.71 per square foot using the Cook County Ordinance level of assessment for Class 3 property of 24%. As to the subject, the board also submitted copies of the subject's property record cards. In addition, copies of documents from the County Recorder of Deeds Office as well as a warranty deed and a real estate transfer declaration were submitted.

Moreover, the board of review submitted a memorandum as well as CoStar Comps printouts for five suggested comparables. The board's memorandum stated that the subject sold on September 20, 2006 for \$475,000, while submitting the aforementioned documents in support of this assertion. The document from the Recorder of Deeds office and the warranty deed reflect the aforementioned sale data. The subject's Illinois Real Estate Transfer Declaration reflects the aforementioned sale price, but also disclosed in lines 6 and 7 that the property would not be the buyer's principal residence and that the property had not been advertised for sale or sold using a real estate agent. Further, on lines 8e and 8h, it was disclosed that the subject property contained "six apartments" and "stores". Furthermore, the board's memorandum stated that the subject received a mortgage on

September 29, 2007 for \$920,000. In support of this assertion, the board submitted a copy of the mortgage recorded at the recorder of deeds office.

The submitted sale properties contained mixed-use, retail/storefront/residential buildings. They sold from August, 2001, to June, 2007, for prices that were in an unadjusted range from \$41.67 to \$121.45 per square foot of building area. The buildings ranged in age from 21 to 124 years and in size from 8,000 to 14,500 square feet of building area. The printouts also reflected that sales #1, #3 and #7 did not involve real estate brokers for either party in the reported sale. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney asserted that the subject property had sold in 2006, but as a dilapidated building which had been vacant for over 15 years without any gas service to the property. Therefore, appellant's attorney argued that the subject's sale was less than a reflection of market value. As to the board's sale properties, he indicated that a review of the assessment data for the suggested comparables #6 and #7, were classified as 2-12 and property #5 was converted to condominiums. In support of his argument, he prepared a grid analysis of the board's properties reflecting relevant descriptive data, sale data, and assessment data. The properties sale prices indicated a range of assessments from 28.45% to 95.65% of said sale prices. Moreover, assessment data was submitted for six of the seven board's properties, excluding property #5. The six properties' total assessments ranged from \$5.20 to \$13.13 per square foot of building area.

After considering the arguments as well as reviewing 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 unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the data, the Board finds that the appellant has not met this burden.

As to the appellant's misclassification argument, the Board finds that argument unpersuasive. The subject properties unit breakdown falls appropriately within the 3-18 classification. This is supported by the subject's Real Estate Transfer Declaration wherein the buyer-appellant disclosed that the subject contained six apartments and stores, therein. Therefore, the subject admittedly contains over seven units even though the building's square footage is less than 20,000 square feet. Further, the appellant submitted neither supportive written

evidence nor the appellant's testimony regarding the subject's precise configuration.

Moreover, the Board finds that the three comparables submitted by the appellant as well as comparables excluding property #5 submitted by the board of review are most similar to the subject in breakdown of commercial/residential units, exterior construction, improvement size, and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables ranged in total assessments from \$2.07 to \$13.13 per square foot of building area. The subject's total assessment at \$9.96 per square foot is within the range established by these comparables.

As a result of this analysis, the Board finds that the evidence has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. 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: August 19, 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.