



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

APPELLANT: Alois Piwoni  
DOCKET NO.: 07-21276.001-R-1  
PARCEL NO.: 31-03-305-007-0000

The parties of record before the Property Tax Appeal Board are Alois Piwoni, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. in 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:** \$4,802  
**IMPR:** \$3,895  
**TOTAL:** \$8,697

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a non-owner occupied, 47 year old, one-story, frame, single-family dwelling. It contains 1,100 square feet of living area and is situated on a 20,012 square foot parcel of land. Features include one full bath, two bedrooms, and a two-car garage. The appellant argued that the market value of the subject property is not accurately reflected in its assessed value.

In support of this overvaluation argument, the appellant, via counsel, submitted a copy of a settlement statement indicating that subject sold in October 2007 for \$86,625. This form indicates that a realtor was involved in this transaction and that an owner's policy for title insurance was issued for the amount of the purchase price. Additionally, the appellant provided a copy of a Purchase and Sale Agreement, a recorded Special Warranty Deed and a Win2Data printout confirming the sale date and price. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the subject's purchase price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$11,974 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to four suggested comparables located in the subject's neighborhood, three of which are located within a one-quarter mile radius of the subject. The properties are improved with a 1,100 square foot, one-story, frame, single-family dwelling. They range in age from 46 to 48 years and in improvement assessment from \$6.92 to \$7.52 per square foot. Amenities for the comparables include one full bath, three bedrooms, and a two-car garage for three properties. The board of review also noted the subject's prior sale in July 2005 for \$145,000. As a result of this analysis, the board 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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

When overvaluation is claimed the appellant has the burden of proving the value of the property 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 arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Board finds that the appellant has met the burden of demonstrating that the subject is overvalued and that a reduction is warranted.

The Board finds that the best evidence of market value was the recent purchase price of the subject property. The un rebutted evidence demonstrated that the subject sold in October 2007 for \$86,625. This was a transfer between unrelated parties and a broker's fee was paid on this transaction. The Board further finds that the county failed to proffer any evidence indicating either that this sale was not an arm's length transaction or that there were sales comparables located within the subject's area which rebutted the validity of the subject's sale price.

On the basis of this analysis, the Board finds that the subject had a fair market value of \$86,625 as of the 2007 assessment date at issue. Since fair market value has been established, the Department of Revenue median level of assessment for Cook County class 2, residential property of 10.04% for tax year 2007 shall apply to this subject property.

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

*J. R.*

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 28, 2012

*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.