



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

APPELLANT: Antoni Swiderski  
DOCKET NO.: 07-22007.001-R-1  
PARCEL NO.: 09-09-200-007-0000

The parties of record before the Property Tax Appeal Board are Antoni Swiderski, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, Ltd. 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:** \$ 24,393  
**IMPR.:** \$ 24,803  
**TOTAL:** \$ 49,196

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 1,828 square feet of living area. The dwelling is 68 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a four-car detached garage. The dwelling is located in Des Plaines, Maine Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal report in which a market value of \$490,000 was estimated for the subject property as of January 1, 2007. The appraiser developed the sales comparison approach and the cost approach, but gave primary emphasis to the sales comparison approach for estimating the market value of the subject property. Using the cost approach, the appraiser estimated a market value of \$481,909. Under the sales comparison approach, the appraiser considered three comparable properties that sold from April 2006 through January 2008 for prices that ranged from \$140,000 to \$800,000. One of the comparable properties is apparently a one-acre tract of land. The other two properties are improved with dwellings that are 25 and 57 years old and have 3,405 and 1,536 square feet of living area, respectively. After identifying

differences between the comparable properties and the subject, the appraiser made adjustments to the sale prices. The vacant lot was adjusted from \$140,000 to \$388,500; the 57-year old home was adjusted from \$350,000 to \$490,000; and the 25-year old home was adjusted from \$800,000 to \$496,000. The appraiser used the adjusted sale price of the 57-year old home as the median value and assigned a market value of \$490,000 to the subject property. In the brief, the appellant's counsel requested that the 2006 three-year median level of assessments on class 2 property of 10.12% in Cook County be applied to the appraiser's finding of market value and that the subject's total assessment be reduced to \$49,588.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$78,400 was disclosed. The subject's assessment reflects a market value of \$780,876 or \$427.18 per square foot of living area, land included, using the 2007 three-year median level of assessments for Cook County Real Property Assessment Classification Ordinance Class 2 property of 10.04% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.59(c)(2)). The board of review submitted its "Board of Review Notes on Appeal" without any evidence in support of its assessed valuation of the subject property.

In rebuttal, the appellant's attorney noted that the board of review had not addressed the market value claim made by the appellant.

After reviewing the record and considering the evidence, the Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

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 of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The Board finds the appellant's appraisal report is the best evidence of the subject's market value as of the January 1, 2007 assessment date. The appraiser estimated a market value of \$490,000 for the subject property as of January 1, 2007. The subject's assessment reflects a market value of \$780,876 and is in excess of the market value estimate contained in the appraisal report. The board of review submitted no evidence to support the assessment or refute the appellant's argument. Based on the record, the Board finds the subject has a market value of

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\$490,000 as of January 1, 2007, and the 2007 three-year median level of assessments for Cook County Real Property Assessment Classification Ordinance Class 2 property of 10.04% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code 1910.59(c)(2)).

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 M. Louie*

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: April 22, 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.