



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

APPELLANT: Ewa Turowski
DOCKET NO.: 07-24062.001-R-1
PARCEL NO.: 04-25-200-079-0000

The parties of record before the Property Tax Appeal Board are Ewa Turowski, the appellant(s), by attorney George J. Behrens, of McCracken, McCracken & Behrens, 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 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: \$55,094
IMPR: \$180,755
TOTAL: \$235,849

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is consists of a 44,431 square foot parcel of land improved with a 65-year old, two-story single-family dwelling of frame construction containing 6,780 square feet of living area. Features of the dwelling include five baths, partial unfinished basement, air conditioning, four fireplaces, and a three-car garage. The appellant argued both unequal treatment in the assessment process and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of equity argument, the appellant submitted descriptions on a total of four properties suggested as comparable with two of the properties located on the same street as the subject. The properties are described as two-story, masonry or frame and masonry single-family dwellings with between three and one-half and four and one-half baths, air conditioning, and a between two and four fireplaces. The properties range in size from 5,477 to 7,693 square feet of living area; and in improvement assessments from \$11.89 to \$19.00 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In support of the market value argument, the appellant submitted a copy of the deed and cook county recorder's printout stating

that the subject was sold on January 5, 2004 for \$1,725,000. The appellant's petition states that the property was purchased at arm's length. Based on this evidence, the appellants 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 total assessment regarding was \$235,849 for tax year 2007. The subject's assessment reflects a market value of \$2,349,093 using the Illinois Department of Revenue's 2007 three-year median level of assessment for class 2, residential property of 10.04%. In support of subject's assessment, the board of review presented descriptions and assessment information on four suggested comparables which are located within the subject's market. The properties consist of two-story, frame and masonry or masonry single-family dwellings with between four and six baths, full finished basements for two of the properties, and two fireplaces. The properties range: in age from 7 and 30 years old; in size from 6,200 and 9,890 square feet of living area; and in improvement assessments from \$4.95 to \$27.04 per square foot of living area. The board of review confirmed that the subject sold in January 2004 for \$1,725,000 or \$254.42 per square foot of living area. The board of review also submitted sales data for comparable #1 which sold in April 2004 for \$2,470,000 or \$249.75 per square foot of living 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 this appeal.

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 (3d Dist. 2002; Winnbago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d (2d 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 concludes that the evidence indicates a reduction in the subject's assessment is not warranted.

The PTAB finds that the sale of the property in January 2004 cannot be considered as market value evidence due to the fact that the sale was almost three years prior and thus, too far removed from the tax lien date to be reflective of the subject's 2007 market value.

The appellant also 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 assessment data, the PTAB finds the appellant has not met this burden.

The parties presented a total of eight properties suggested as comparable to the subject. The PTAB finds the board of review's comparable #4 and the appellant's comparables #1 and #3 most similar to the subject in size, design, construction, and location. The properties are described as two-story, masonry or frame and masonry, single-family dwellings with three and one-half and four and one-half baths, two fireplaces, and an unfinished basement. The properties range: in age from 7 to 31 years; in size from 6,284 to 6,670 square feet of living area; and in improvement assessments from \$11.89 to \$27.04 per square foot of living area. In comparison, the subject's improvement assessment of \$26.66 per square foot of living area is within the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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: June 22, 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.