FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marian Machkowski
DOCKET NO.: 07-25320.001-R-1
PARCEL NO.: 13-26-122-046-0000

The parties of record before the Property Tax Appeal Board are Marian Machkowski, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC 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:	$ 8,436
IMPR.:	$ 33,732
TOTAL:	$ 42,168

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4,687 square foot parcel of land improved with a 108-year old, two-story, masonry, multi-family dwelling with four apartments. The improvement contains 3,124 square feet of living area with four full baths, five bedrooms and a full, unfinished basement.

The appellant, via counsel, raised two arguments: first, that there is unequal treatment in the assessment process; and second, that the subject's market value is not accurately reflected in its assessment as the bases of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables located within a seven block radius of the subject. The properties are improved with a two-story, masonry or frame, multi-family dwelling with four or six units, four or six full baths and a full basement for two properties. They range: in age from 80 to 108 years; in size from 3,934 to 6,442 square feet; and in improvement assessment from $8.23 to $9.56 per square foot

of living area. The subject's improvement assessment is $11.31 per square foot of living area.

In support of the market value argument, the appellant submitted a copy of a printout from the recorder of deeds website indicating the subject property was purchased by the appellant on August 30, 2007 for $420,000. In addition, the appellant's petition asserts: the property was purchased from Maria and Stanley Labal, unrelated parties to the appellant; that a realtor was involved in the transaction; that the property was advertised for sale on the open market through the multiple listing service; and that the seller's mortgage was not assumed. 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 $43,768. This assessment reflects a total market value of $435,936 or $139.54 per square foot based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2007 of 10.04% for class 2 property.

The board of review submitted descriptive and assessment data as well as photographs relating to four suggested comparables, two of which are located within a one-quarter mile radius of the subject property. The properties are improved with a two-story, masonry, multi-family dwelling with two or three full baths, five bedrooms and a full, finished or unfinished basement. They range in improvement assessment from $12.71 to $14.18 per square foot. The board of review also indicated on its grid sheet that the subject property sold in August 2007 for $420,000, or $134.44 per square foot of living area, including land. As a result of its analysis, the board requested confirmation of the subject's assessment.

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.

The Board finds that comparables #1 through #4 submitted by the board of review are most similar to the subject in location, improvement size, exterior construction and/or amenities. In analysis, the Board accorded most weight to these comparables. These comparables range in improvement assessment from $12.71 to $14.18 per square foot of living area. The subject's improvement

assessment at $11.31 per square foot is below the range established by these comparables. Therefore, the Board finds no reduction is warranted as to this issue raised by the appellant.

As to the appellant's second issue, 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 (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.Adm.Code 1910.65(c)). Having considered the evidence presented, the Board finds that the appellant has met this burden 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 unrebutted evidence demonstrated that the subject sold in August 2007 for $420,000. This was a transfer between unrelated parties and was listed for sale on the open market. 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. In fact, the board of review's grid sheet listed the sale of the subject property in support of the appellant's overvaluation argument.

On the basis of this analysis, the Board finds that the subject had a fair market value of $420,000 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. Therefore, the Board finds that the appellant has met its burden by a preponderance of the evidence and that the subject does warrant a reduction based upon the market data submitted into evidence.

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.

Chairman

Member

Member

Member

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

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.