



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

APPELLANT: Anthony & Janet Lewandowski
DOCKET NO.: 07-25947.001-R-1
PARCEL NO.: 18-05-417-001-0000

The parties of record before the Property Tax Appeal Board are Anthony and Janet Lewandowski, the appellants, by attorney Mitchell L. Klein of Schiller Klein PC, 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: \$8,513
IMPR.: \$87,367
TOTAL: \$95,880**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of frame construction that contains 3,602 square feet of living area. Features of the home included a full unfinished basement, two fireplaces, central air conditioning, and a two-car attached garage. The dwelling was constructed in 2005. The property is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance and is located on an 11,180 square foot parcel in LaGrange, Lyons Township, Cook County.

The appellant contends overvaluation as the basis of the appeal based on recent construction. In support of this argument the appellant submitted a copy of a closing statement marked as Exhibit A disclosing the subject parcel was purchased in April 2005 for a price of \$410,000. In support of the cost of construction, the appellant submitted a Contractor's Sworn Affidavit disclosing an adjusted total contract cost of \$472,768.73. Appellant's counsel asserted that the cost of constructing the improvements was \$366,422 after excluding such items as personal property and demolition costs. The appellant contends the subject's market value was \$776,422 as of January 1,

2007. The appellant further contends the three year average median level of assessments for class 2 property as determined by the Illinois Department of Revenue for 2007 of 10.04% should apply resulting in a total revised assessment of \$77,952.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$109,080 was disclosed. The subject's assessment reflects a market value of \$1,086,454 or \$301.63 per square foot of living area, land included, when using the 2007 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.04% as determined by the Illinois Department of Revenue.

To demonstrate the subject was correctly assessed, the board of review submitted information on four comparables. The comparables were improved with two-story frame dwellings that ranged in size from 3,511 to 3,726 square feet of living area. The comparables had the same neighborhood code as the subject and ranged in age from 1 to 6 years old. Each comparable had a full unfinished basement, central air conditioning, one fireplace and a 2 or 3.5-car garage. These comparables had total assessments that ranged from \$87,500 to \$110,319 and improvement assessments that ranged from \$81,692 to \$103,471 or from \$21.92 to \$27.92 per square foot of living area. The subject has an improvement assessment of \$100,567 or \$27.92 per square foot of living area.

The record also indicated that board of review comparables #1, #2 and #4 had sold during a period from March 2004 to December 2006. Comparable sale #1 appears to be a sale that occurred prior to the construction of the existing home on the property due to the fact the sale occurred in March 2004 while the dwelling was reported to be 1 year old on the grid analysis. The two remaining sales, comparables #2 and #4, sold for prices of \$948,290 and \$922,500 or for \$260.16 and \$247.58 per square foot of living area, land included, respectively. The board of review also submitted a copy of the documents filed at the board of review by the appellant, which included an appraisal prepared while the subject was under construction. The appraised value was \$950,000 as of July 13, 2005. Based on this record, 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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends overvaluation as the basis of the appeal. 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). The Board

finds the market data in the record demonstrates a reduction in the subject's assessment is warranted.

The subject's assessment of \$109,080 reflects a market value of \$1,086,454 or \$301.63 per square foot of living area, land included, when using the 2007 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.04% as determined by the Illinois Department of Revenue. The Board finds the record contains evidence provided by the appellant disclosing the subject parcel was purchased in April 2005 for a price of \$410,000 and a Contractor's Sworn Affidavit disclosing an adjusted total contract cost of \$472,770, rounded. The sum of these costs totaled \$882,770, rounded. The record also contains two sales provided by the board of review, comparables #2 and #4, which are improved with dwellings that were similar to the subject in location, size and features. These properties sold for prices of \$948,290 and \$922,500 or for \$260.16 and \$247.58 per square foot of living area, land included, respectively. These comparables were slightly older than the subject, with comparable #4 also having a smaller lot, and would require upward adjustments. The record also contains a copy of an appraisal, originally submitted by the appellant to the board of review, estimating the subject had a market value of \$950,000 as of July 13, 2005. The Board finds this data, with more emphasis given to two comparable sales provided by the board of review, demonstrate the subject's assessment is excessive in relation to the property's market value. Based on this record the Property Tax Appeal Board finds the subject property had a market value of \$955,000 as of January 1, 2007. Since market value has been determined the 2007 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.04% as determined by the Illinois Department of Revenue, shall apply. (86 Ill.Admin.Code 1910.50(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 P. Lerski

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: December 23, 2010

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.