



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

APPELLANT: David Mieczkowski
DOCKET NO.: 07-26512.001-R-1
PARCEL NO.: 02-20-200-015-0000

The parties of record before the Property Tax Appeal Board are David Mieczkowski, the appellant, 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: \$16,448
IMPR.: \$38,772
TOTAL: \$55,220**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of masonry exterior construction that contains 3,190 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2.5-car attached garage. The dwelling is approximately 35 years old. The property is located in Inverness, Palatine Township, Cook County. The subject is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted the appeal contending overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant completed Section IV - Recent Sale Data on the Residential Appeal form disclosing the subject property was purchased on January 18, 2008 for a price of \$550,000. The appellant indicated the subject was purchased from Joan M. Mayer who was not related to the appellant. The appellant further indicated the property was listed on the open market with a Realtor. The appellant stated that the property was listed on the market for 458 days. The appellant also submitted a copy of an appraisal of the subject property

estimating the subject had a market value of \$550,000 as of December 6, 2007.

The appellant also completed Section V - Comparable Sales / Assessment Grid Analysis of the appeal form using seven comparables. The comparables consist of two-story single family dwellings of masonry or brick and frame exterior construction. The comparables range in size from 3,014 to 4,904 square feet of living area and range in age from 23 to 35 years old. Each comparable has a full or partial unfinished basement. Each comparable had central air conditioning; the comparables have one or two fireplaces and each has a 2, 2.5 or a 3-car attached garage. The appellant indicated these comparables are located from .35 to 1.41 miles from the subject property. The appellant indicated these comparables sold from April 2007 to May 2008 for prices ranging from \$522,000 to \$847,000 or from \$160.56 to \$242.21 per square foot of living area. These comparables have total assessments ranging from \$56,000 to \$116,725 or from \$16.06 to \$25.33 per square foot of living area, including land. The subject has a total assessment of \$90,984 or \$28.52 per square foot of living area, land included. The comparables have improvement assessments ranging from \$39,106 to \$99,037 or from \$12.97 to \$20.94 per square foot of living area. The subject has an improvement assessment of \$74,536 or \$23.37 per square foot of living area. The appellant indicated that in comparing the assessments to the sales prices these comparables had levels of assessments ranging 9.15% to 14.32% for an average of 11.06%. In comparing the subject's assessment to the property's sales price results in an assessment level of 16.54% of the sales price.

The appellant also submitted three lists of properties identified as being located in Inverness, neighborhood 31 and neighborhood 42. The subject is identified as having a neighborhood code of 42. In comparing the assessments to the sales prices of the other properties located in Inverness, the appellant computed an average assessment level of 10.17%. In comparing the assessments to the sales prices of the properties with the neighborhood code 31, the appellant calculated the assessment levels ranged from 9.15% to 12.61%. In comparing the assessments to the sales prices of the properties with the neighborhood code 42, the appellant calculated the assessment levels ranged from 4.75% to 14.32%.

In the appellant's written statement the appellant also argued disparity in the subject's assessment may be due to the subject being assigned neighborhood code 42. He requested the Property Tax Appeal Board change the subject's neighborhood code from 42 to neighborhood code 31. Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$90,984 was disclosed. The subject's assessment reflects a market value of \$906,215 or \$284.08 per square foot of living area 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 determine by the Illinois Department of Revenue. (See 86 Ill.Admin.Code 1910.50(c)(2)).

In support of the assessment the board of review provided information on three comparables improved with two-story masonry constructed single family dwellings that ranged in size from 2,748 to 3,515 square feet of living area. The dwellings ranged in age from 27 to 31 years old and had the same neighborhood code as the subject. Each comparable had a full or partial unfinished basement, central air conditioning, one or two fireplaces and a 2 or 2.5-car garage. These properties had improvement assessments that ranged from \$64,567 to \$83,576 or from \$23.36 to \$24.22 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant submitted a list of 34 properties in the subject's neighborhood that sold during 2005 to 2009. The appellant also provided 3 properties which appealed their 2008 assessments on the basis of recent sales prices that had their assessments reduced to reflect 10% of the purchase price. The Property Tax Appeal Board finds this evidence is not proper rebuttal evidence pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board. Section 1910.66(c) provides that:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Admin.Code §1910.66(c). The Board finds this evidence is composed of newly discovered comparables in violation section 1910.66(c) and is improper rebuttal evidence that cannot be considered by the Property Tax Appeal Board.

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 a reduction in the subject's assessment is supported by the evidence in the record.

The appellant argued in part 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 (3rd Dist. 2002). Proof of market value may consist of a recent sale of the subject property or an appraisal of the subject property. (See 86 Ill.Admin.Code §1910.65(c)(1)&(2)). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v.

Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The appellant provided evidence disclosing the subject property was purchased on January 18, 2008 for a price of \$550,000. The appellant's documentation indicated the sale had the elements of an arm's length transaction. The appellant also submitted a copy of an appraisal of the subject property estimating the subject had a market value of \$550,000 as of December 6, 2007. The subject's assessment of \$90,984 reflects a market value of \$906,215 or \$284.08 per square foot of living area 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 determine by the Illinois Department of Revenue. (See 86 Ill.Admin.Code 1910.50(c)(2)). The subject's assessment reflects a market value approximately \$356,215 greater than the purchase price. The board of review did not submit any evidence challenging the arm's length nature of the transaction or to refute the market value of the subject as reflected by the purchase price. Based on this record the Board finds the subject property had a market value of \$550,000 as of January 1, 2007. Since market value has been established 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 determine by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code 1910.50(c)(2)).

Based on the market value finding herein, the Board also finds no further reduction in the subject's assessment is warranted based on the appellant's assessment equity argument.

The Board further finds its authority is limited to determining the correct assessment of property which is the subject of an appeal. (35 ILCS 200/16-180.) The Board has no statutory authority to change the neighborhood code assigned to the subject property by the Cook County Assessor.

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

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: March 18, 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.