



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

APPELLANT: Malgorzata Jackowski
DOCKET NO.: 07-27842.001-R-1
PARCEL NO.: 03-36-102-029-0000

The parties of record before the Property Tax Appeal Board are Malgorzata Jackowski, the appellant(s); 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: \$ 3,816
IMPR.: \$ 57,075
TOTAL: \$ 60,891

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,950 square foot parcel improved with a seven-year-old, two-story, single-family dwelling of masonry construction containing 3,430 square feet of living area and located in Wheeling Township, Cook County. Features of the residence include two and one-half bathrooms, a full-unfinished basement, central air-conditioning, a fireplace and a two-car attached garage.

The appellant appeared before the Property Tax Appeal Board claiming that the subject's fair market value is not accurately reflected in its assessment based on recent construction costs. As to the overvaluation argument, the appellant stated that the subject's land was purchased in July 1997 for \$66,500 and provided a copy of the closing statement. Additionally, the appellant provided an itemized listing of the building expenses totaling \$298,354. The appellant testified that a family member acted as the general contractor but that all fees, labor and

costs associated with the construction are included in the itemized expense statement. The appellant testified that a certificate of occupancy was issued on October 11, 2002 and provided a copy of the permit. The appellant also testified that the subject was occupied in 2002.

In addition, the appellant argued that the subject is located within a flood plain and that every year flooding occurs within the subject's subdivision affecting the subject's market value. At the hearing, the appellant withdrew her inequity claim. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$60,891. The subject's improvement assessment is \$57,075 or \$16.64 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 2,364 to 2,851 square feet of living area and range in age from seven to eleven years. The comparables contain two and one-half bathrooms, a finished or unfinished basement, central air-conditioning, a fireplace and a two-car garage. The improvement assessments range from \$18.40 to \$19.42 per square foot of living area. The board's evidence was silent as to the appellant's market value argument.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering 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 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); 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 arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Ad.Code §1910.65(c)) Having considered the evidence presented, the Board finds the appellant has not met this burden and a reduction is not warranted.

The appellant appeared before the Property Tax Appeal Board claiming that the subject's fair market value is not accurately reflected in its assessment based on recent construction costs. The Property Tax Appeal Board finds the subject was granted a certificate of occupancy on October 11, 2002. The Board further finds the subject was occupied in 2002 which is over four years prior to the January 1, 2007 assessment date at issue and within the much earlier 2001 triennial. Therefore, the Board finds the appellant's overvaluation argument is without merit.

Next, the appellant argued that the subject property is located within a flood plain and that every year flooding occurs within the subject's subdivision affecting the subject's market value. The Board finds this argument unpersuasive. The Board finds the appellant failed to provide any evidence showing how the subject's market value was negatively impacted by the flooding.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject was overvalued by a preponderance of the evidence and a reduction in the subject's 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.

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: April 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.