



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

APPELLANT: Marta Holownia
DOCKET NO.: 07-29075.001-R-1
PARCEL NO.: 04-16-116-013-0000

The parties of record before the Property Tax Appeal Board are Marta Holownia, 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 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: \$12,526
IMPR.: \$43,580
TOTAL: \$56,106

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 41-year old, two-story, frame and masonry, single-family dwelling. It contains 2,472 square feet of living area and is situated on a 12,045 square foot lot. Features include two and one half baths, four bedrooms, a partial basement with a formal recreational room, one fireplace, central air conditioning, and an attached two-car garage.

The appellant 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 market value argument, the appellant submitted a copy of a printout from the recorder of deeds website showing the subject property was purchased by the appellant on July 31, 2003 for \$500,000. In addition, the appellant's petition asserts: the property was purchased from the Phyliss J. Bermant Trust, an unrelated party to the appellant; that a realtor was

involved in the transaction; that the property was advertised for sale on 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.

In support of the equity argument, the appellant submitted descriptive and assessment data for three suggested comparables. The properties are improved with a two-story, frame or frame and masonry, single-family dwelling all of which are located within a six block radius of the subject. They range: in age from 37 to 49 years; in size from 2,131 to 3,567 square feet of living area; and in improvement assessment from \$14.84 to \$16.61 per square foot of living area. The subject's improvement assessment is \$17.63 per square foot of living area. Amenities for the suggested comparable properties include two full and two half baths to three full and two half baths, one fireplace, central air conditioning for two properties, and an attached one and one-half or two-car garage. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$43,580 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data relating to four suggested comparables located within the subject's neighborhood, all of which are located within a one-quarter mile radius of the subject. The properties are improved with a two-story, frame and masonry, single-family dwelling. They range: in age from 40 to 42 years; in size from 2,472 to 2,601 square feet of living area; and in improvement assessment from \$18.55 to \$20.58 per square foot of living area. Amenities for the properties include two and one half baths, four or five bedrooms, a partial, finished or unfinished basement, central air conditioning, one fireplace, and an attached two-car garage.

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.

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 market value evidence presented, the Board concludes that this evidence indicates a reduction is not warranted.

In determining the fair market value of the subject property, the Board finds appellant's sale date of value too far removed from

the assessment date to accurately reflect the subject's market value as of January 1, 2007. The sale is over three years old and the appellant failed to provide any sales comparables or an appraisal as evidence to support that this sale is at market value as of January 1, 2007.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant failed to submit sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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 Board finds the appellant has not met this burden.

The parties submitted a total of seven comparable properties for the Board's consideration. The Board finds that comparables #1 through #4 submitted by the board of review are most similar to the subject in exterior construction, improvement size, location, age, and/or amenities. In analysis, the Board accorded the most weight to these comparables. These comparables ranged in improvement assessment from \$18.55 to \$20.58 per square foot of living area. The subject's improvement assessment at \$17.63 per square foot is below the range established by these comparables.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and no reduction in the subject's assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is 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

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.