



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

APPELLANT: Daniel Swets  
DOCKET NO.: 07-29890.001-R-1  
PARCEL NO.: 29-17-207-013-0000

The parties of record before the Property Tax Appeal Board are Daniel Swets, the appellant, by attorney Edwin M. Wittenstein of Worssek & Vihon 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:** \$2,064  
**IMPR.:** \$1,952  
**TOTAL:** \$4,016

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a Class 2-11 residential property located in Harvey, Thornton Township, Cook County, Illinois. The subject property is improved with a two-story dwelling of frame construction containing 5,092 square feet of living area. The dwelling is 103 years old. Features of the home include a full unfinished basement, a fireplace and a 2.5-car garage.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted a HUD-1 Settlement Statement dated December 29, 2004 to document the \$40,000 purchase of the subject property. The appellant submitted the final decision issued by the Cook County Board of Review establishing a total assessment for the subject of \$18,012, which reflects a market value of approximately \$179,402 using the Cook County Class 2 residential median level of assessment for 2007 of 10.04%. Based on this evidence the

appellant requested the subject's assessment be reduced to reflect the subject's purchase price.

In support of the subject's assessment, the board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$18,012 was disclosed. The subject's assessment reflects an estimated market value of \$179,402, as indicated above. The board of review submitted four equity comparables described as two-story masonry dwellings that range in size from 4,930 to 5,623 square feet of living area. Each comparable has a full finished basement. These properties have improvement assessments ranging from \$2.79 to \$3.49 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property'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 this appeal. The Board further finds a reduction in the subject's assessment is warranted.

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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted sufficient documentation to establish the purchase price of \$40,000 for the subject dwelling. The subject's assessment reflects a market value greater than the purchase price as shown by the documentation presented by the appellant.

The Board gives less weight to the board of review comparables because of the age of the properties, basement finish and garage features. The board of review failed to produce sales comparables sufficient to overcome the appellant's market value evidence. The Board finds the best evidence is the purchase price paid by the appellant. Therefore, the Property Tax Appeal Board finds the appellant has met his burden of proving overvaluation by a preponderance of the evidence.

Based on this record the Property Tax Appeal Board finds the subject property had a market value of \$40,000 as of December 29, 2004. Since market value has been determined the 2007 three year median level of assessments for Cook County Real Property Assessment Classification ordinance for Class 2 residential property of 10.04% shall apply.

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 R. 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: February 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.