



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

APPELLANT: Katarzyna Wolanin  
DOCKET NO.: 07-30000.001-R-1  
PARCEL NO.: 12-25-122-039-0000

The parties of record before the Property Tax Appeal Board are Katarzyna Wolanin, the appellant, 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:** \$5,222  
**IMPR.:** \$26,790  
**TOTAL:** \$32,012

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one and one-half-story single family dwelling of masonry exterior construction that contains 1,665 square feet of living area.<sup>1</sup> The dwelling is 76 years old. The property has a full unfinished basement, a full attic with living area, and a one-car detached garage. The property is located in Elmwood Park, Leyden Township, Cook County.

The appellant submitted a residential appeal contending overvaluation based on a recent sale of the subject property and comparable sales. In support of this argument the appellant reported that the subject property was purchased in December 2007 for a price of \$215,000, or \$129.13 per square foot of living area including land, as stated on the Settlement Statement attached to the appeal form. The appellant indicated the subject property was sold by Deutsche Bank Nation Trust Company, as trustee through Rising Realty, the property was advertised on the open market using the Multiple Listing Service for 175 days and the parties to the transaction were not related.

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<sup>1</sup> The appellant reported the subject contains 1,250 square feet of living area.

The appellant also submitted information on three comparable sales of properties located from two to seven blocks from the subject property. The comparables were either one-story or one and one-half-story masonry dwellings that were 79 years old. They range in size from 1,110 to 1,310 square feet of living area with full unfinished basements and one-car garages. The appellant indicated these properties sold from January to November 2007 for prices ranging from \$250,000 to \$279,000 or from \$212.98 to \$229.73 per square foot of living area including land.<sup>2</sup>

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$30,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$32,012 was disclosed. The subject's assessment reflects a market value of approximately \$318,845 when applying the 2007 three year median level of assessments as determined by the Illinois Department of Revenue for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.04%.

In support of the subject's assessment, the board of review presented descriptions of four comparable properties located in the same neighborhood code assigned by the assessor as the subject. The board of review's submission of assessment data for the comparables is not responsive to the appellant's overvaluation argument. Comparable #2 sold in October 2005 for \$330,000 or \$210.33 per square foot of living area including land. The dwelling is a 78-year-old, one and one-half-story masonry home that contains 1,569 square feet of living area. The home features a full unfinished basement and a two-car garage.

The board of review also reported a March 2006 sale of the subject property for \$438,700 or \$263.48 per square foot of living area including land. Based on this evidence, 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 does not support a reduction in the subject's assessment.

As an initial matter, the Board finds the best evidence of the subject's dwelling size was depicted in the property characteristics sheet submitted by the board of review. The appellant did not provide substantive evidence to support the reported dwelling size of 1,250 square feet stated in the appeal petition. The property characteristics sheet reported a dwelling

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<sup>2</sup> The appellant's grid did not correctly depict the sale prices of the comparables and/or the subject divided by the living area square footage.

size of 1,665 square feet along with the fact that the subject enjoys a full attic with included living area.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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 evidence in the record does not support a reduction in the subject's assessment.

The appellant contends the subject's assessment should be reduced based on the sale of the subject. The evidence disclosed that the subject sold in December 2007 for a price of \$215,000. Although the subject was sold by Deutsche Bank National Trust Company, as trustee, the information provided by the appellant indicated the sale had the elements of an arm's length transaction in that it was advertised on the open market for 175 days, a realty firm was involved in the transaction, and the parties to the transaction were not related. The evidence submitted by the board of review also discloses that the subject sold in March 2006 for \$438,700. The sale of the subject reported by the appellant occurred about 12 months after the assessment date at issue and the sale of the subject reported by the board of review occurred about 9 months prior to the assessment date at issue.

Ordinarily, property is valued based on its fair cash value (also referred to as fair market value), "meaning the amount the property would bring at a voluntary sale where the owner is ready, willing, and able to sell; the buyer is ready, willing, and able to buy; and neither is under a compulsion to do so." Illini Country Club, 263 Ill.App.3d at 418, 635 N.E.2d at 1353; see also 35 ILCS 200/9-145(a). The Illinois Supreme Court has held that a contemporaneous sale of the subject property between parties dealing at arm's length is relevant to the question of fair market value. People ex rel. Korzen v. Belt Ry. Co. of Chicago, 37 Ill.2d 158, 161, 226 N.E.2d 265, 267 (1967). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369 (1<sup>st</sup> Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc., 45 Ill.2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945).

In light of this holding, the Board finds that the two sales of the subject property which bracket the assessment date at issue of January 1, 2007 do not support the appellant's contention that the subject property was overvalued as of January 1, 2007. The subject has an estimated market value of \$318,845 based on its assessment which is between the March 2006 sale price of \$438,700

and the December 2007 sale price of \$215,000. Based on these two sales of the subject which bracket the estimated market value, the appellant has failed to show overvaluation by a preponderance of the evidence.

Likewise, the appellant's three comparable sales along with the board of review's sale range from \$210.33 to \$229.73 per square foot of living area including land. These four sales do not support the contention that the subject property is overvalued as the subject's estimated market value of \$318,845 or \$191.50 per square foot of living area including land, is below the range of sales comparables on this record on a per-square-foot basis.

Based on the foregoing analysis, the Property Tax Appeal Board finds the appellant has failed to establish that the subject property is overvalued based on its assessment and no reduction in the subject's assessment 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

*Frank J. Huff*

Member

Member

*Shawn R. Lerbis*

Member

Member

*Mario M. Louie*

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: September 23, 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.