



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

APPELLANT: Stanislaw Szwalec  
DOCKET NO.: 07-30058.001-R-1  
PARCEL NO.: 03-22-405-007-0000

The parties of record before the Property Tax Appeal Board are Stanislaw Szwalec, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, Ltd. 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: \$13,476  
IMPR.: \$57,483  
TOTAL: \$70,959**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a Class 2-08 residential property located in Cook County, Illinois. The subject property is improved with a two-story dwelling of frame construction containing 4,378 square feet of living area. The dwelling is 4 years old. Features of the home include a full basement finished with a recreation room, central air conditioning, a fireplace and a 2-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 building permit to document the \$250,000 purchase price to acquire land on May 16, 2002. The appellant also submitted a signed contract from his contractor to document \$260,000 for materials and labor costs for the construction of the subject property. The dwelling was completed on April 22, 2004 as documented by the Certificate of Occupancy. The appellant also affirmed that neither he, nor any member of his family, provided any non-compensated labor or acted as general contractor on this project. The appellant submitted the final decision issued by the Cook County Board of Review establishing a total assessment for the subject of \$70,959, which reflects a market value of

approximately \$706,763 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 \$51,612 so as to reflect the subject's lot purchase price and the cost to construct the subject dwelling. The requested assessment would reflect a market value of \$514,064 or \$117.42 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame dwellings that range in age from 2 to 13 years old. The dwellings range in size from 4,071 to 4,710 square feet of living area. Three comparables have a full basement of which two basements are finished with a recreation room. One comparable has a crawl space foundation. Each comparable has central air conditioning. Three comparables have a fireplace and one comparable has two fireplaces. One comparable has a 2-car garage, one comparable has a 2.5-car garage, one comparable has a 3-car garage and one comparable has a 3.5-car garage. Three of the comparables include sales data reflecting sales occurring between May 2004 and March 2007 for prices ranging from \$755,000 and \$1,042,500 or from \$175.73 to \$221.86 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In the written rebuttal, appellant argued the board of review presented only three unadjusted sales to respond to the appellant's overvaluation argument. Appellant contends the interior amenities of these three comparables are not detailed and absent such information, the appellant's cost of construction data is essentially unchallenged. The appellant argued the assessor valued the subject at a fair market value of \$443,494 (\$70,959 divided by .16).

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 not 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant in this appeal submitted documentation to establish cost of construction including the cost to acquire land for \$250,000 and materials and labor costs of \$260,000 to construct the subject dwellings for a total of \$510,000 on April 22, 2004. The subject's assessment reflects a market value of \$706,763

using the Cook County Class 2 residential median level of assessment for 2007 of 10.04% which is greater than the recent construction costs as shown by the documentation presented by the appellant.

The Board gave less weight to the 2004 building costs in this 2007 appeal. The Board gave more weight to the board of review's more recent sales comparables as they address the appellant's market value argument. Therefore, the Property Tax Appeal Board finds the appellant has not met the burden of proving overvaluation by a preponderance of the evidence.

The Board finds sales comparables #1 and #4 submitted by the board of review were more recent to determine market value. These properties also were similar to the subject in age, size, design and exterior construction. These comparables had sales prices that were \$221.86 and 175.73 per square foot of living area including land. The subject's estimated market value of \$706,763 or \$161.44 per square foot of living area including land is below these most similar sales comparables that were closer in time to the assessment date of January 1, 2007. The Board finds the subject is not overvalued 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 M. Louie*

Member

*Shawn P. 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.