



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

APPELLANT: Jacek Tyszka
DOCKET NO.: 08-22555.001-R-1
PARCEL NO.: 09-09-200-017-0000

The parties of record before the Property Tax Appeal Board are Jacek Tyszka, 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 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: \$ 27,878
IMPR.: \$ 65,722
TOTAL: \$ 93,600**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of three improvements situated on one parcel. Building #1 is a one-story frame dwelling with 1,350 square feet of living area, a crawl-space foundation, a fireplace, and a two-car attached garage. Building #2 is a one-story frame dwelling with 983 square feet of living area and a slab foundation. Building #3 is a one-story masonry dwelling with 3,744 square feet of living area, a full unfinished basement, central air conditioning, two fireplaces, and a three-car attached garage. All three dwellings are 110 years old, and they are located on a two-acre site in Des Plaines, Maine Township, Cook County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal report in which a market value of \$975,000 was estimated for the subject property as of January 1, 2007. According to the appraiser, the subject property consists of three buildings and a barn with finished living area that are situated on a two-acre site. According to the appraiser, the subject property was purchased in January 2006 for \$1,800,000 for the purpose of redeveloping the property into a residential subdivision. The appraiser also acknowledged that this was not an arm's length transaction. The appellant purchased this

property because it was next door to property owned by the appellant's father-in-law. According to the appraiser, the appellant "was willing to pay above market value" so that the subject property could be combined with the adjoining parcel owned by his father-in-law. The appraiser developed the sales comparison approach in order to estimate the market value of the subject property. The appraiser considered three comparable properties that sold from July through December 2006 for prices that ranged from \$800,000 to \$1,500,000. The comparable properties are improved with two-story frame dwellings that range in age from 32 to 72 years old and range in size from 676 to 3,405 square feet of living area. After identifying differences between the comparable properties and the subject, the appraiser made significant adjustments to the sale prices. As a result, the adjusted sale prices of the comparable properties ranged from \$406,283 to \$566,037. In the brief, the appellant's counsel requested that the subject's total assessment be reduced to \$97,890.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$152,984 was disclosed. The subject's assessment reflects a market value of \$1,593,583 using the 2008 three-year median level of assessment for class 2 property of 9.60% as determined by the Illinois Department of Revenue. The board of review presented descriptions and assessment information on three comparable properties for building #1. The board of review did not present any equity comparables for buildings #2 and #3. The comparables for building #1 consist of one and one-half story masonry or frame and masonry dwellings. The dwellings are either 30 or 57 years old, and they contain either 1,854 or 1,964 square feet of living area. These properties have improvement assessments that range from \$18.83 to \$19.65 per square foot of living area. The board of review provided the 2009 assessments for each of the subject's improvements; however, the 2008 assessments were not provided. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney noted that the board of review had not addressed the appellant's market value evidence. Counsel also requested that the 2008 three-year median level of assessments on class 2 property of 9.60% in Cook County be applied to the appraiser's finding of market value and that the subject's total assessment be reduced to \$93,600.

After reviewing the record and considering the evidence, the Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

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). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is warranted.

The Board finds the appellant's appraisal report is the best evidence of the subject's market value as of the January 1, 2008 assessment date. The appraiser estimated a market value of \$975,000 for the subject property as of January 1, 2007. The subject's assessment reflects a market value of \$1,593,583 and is in excess of the market value estimate contained in the appraisal report. The board of review submitted equity comparables but did not address the overvaluation argument. Thus, the Board finds the subject has a market value of \$975,000 as of January 1, 2008, and the 2008 three-year median level of assessments for Cook County Real Property Assessment Classification Ordinance Class 2 property of 9.60% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code 1910.50(c)(2)).

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. 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 22, 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.